20

Bound File
Letters Enclosures
1819

15081

25,000—9-11-32.

Block 7

Rack

Shelf No.

Serial No. 8 874

General No. 2 30004

List of Retainable papers for 1819. Board file

Received Letters. with Enclosures. Madura Collectors' Office.

...whom received.	Substance.
... to the ...d of Revenue	Transmitting for information and guidance copies of the papers prescribing the principles of the new Ryotwar Settlement for introducing it throughout the District ... conveying the final orders of the ... on the Subject
Do Do	~~Forwarding a Set of ...~~ Copy of the Procs of the Board with reference to correspondence which has taken place relative to the ... Zemindaries. } This is not in the file
Do	Forwarding a Set of questions for report regarding the cotton cultivation and Trade in the ...
Do	Calling for report ...

List of Retainable papers for 18

Received Letters. Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
			of fortresses in the lands of native Zemindars
31/5		Secy to the Board of Revenue	Requesting to submit a detailed report on the subject of Slave[ry] Stating particularly the [precise] power which according to [the] custom of the Country the[y] possessed over the person[s of] Slave &c
17/6		Do — Do	Forwarding Extract of letter from England dat[ed] May 1818 prohibiting [illegible] of Revenue
		Do — Do	Transmi[tting extr]act

List of Retainable papers for 18

ved Letters.

Madura Collectors' Office.

whom received.	Substance
	the measurement, classification and assessment of the villages of Collathoor in his District.
Secy to the Board of Revenue	Transmitting Extract from a general letter from England respecting the Sale of lands for the realization of arrears.
Do — Do	Transmitting copy of a letter addressed to Govt on the subject of the Ryotwar Settlement and Extracts from the Board's Procs.
Do — Do	Transmitting Extracts from Board's Procs on the Settlement of husbandry for fuslies 1226 and 1227.
Do — Do	Forward for report the

List of Returnable papers for 18

Received Letters. Madura Collector's Office.

Date.	Number.	From whom received.	Substance.
			addressed to the Board by a p[erson] named Syed Gool Mahomed Son of the late Meer Mahomed [S]oo[n] Mooshay Khan Bahadur, Kille[dar] of Tirupuvanam in Shivagunga.
13/12		Secy to the Board of Revenue	Enclosing copy of an account of Sales of Sandal and Elephants teeth

Index

1818 21st Sep. 1818 Transmitting papers on Ryotwar Settlements with orders to introduce that system of Revenue Management — Page 1

R
all 94 sheets are found in the file

1819 January 27th Transmitting Table of Rates for receiving Gold Coins — 12

February 8th Transmitting rules hereafter to be observed in the Audit of Accounts — 134

" 15th Calling for Report on Grants in Money or Land for the performance of Medical duties — 140

22d Transmitting Copy of a letter to the Inspector General of Tank Estimates relative to a proposition for the erection of a New Cutcherry at ...

" 25th Transmitting Copy of a Table of Rules for uncurrent Silver Coins — 14[illegible]

R
papers not found in the file
March 11th Transmitting Extract from the Board's Proceedings with reference to Correspondence on the subject of the Ramnad Zemindary — 159

" R 29th Questions relative to the Cotton Cultivation — 1[illegible]

April 3d Transmitting Correspondence regarding a proposed work in the Ramnad Zemindary — 1[illegible]

" 22d Sanctioning Expence incurred on Account of Tank repairs in Fusly 1227 — 1[illegible]

May 3d Enquiring whether any Castes & Villages exist in the District and if any what Establishments are maintained in them by Zemindars — 1[illegible]
R

1829. Page

May ... 8th Sanctioning Charges for Fusly 1227 & 1228. ... 193

10th New Rules for the Tank Department ... 204

June 7th Rules for the Salt Department ... 209

May ... 31st Calling for a detailed report respecting the State of Slavery in this District 206

June 17th Forwarding Extract from the Minutes of Council on Paras 52 to 70 of the General letter from England prohibiting the Sale of Ancient Zumindaries for Arrears of Revenue 257

R

28th Transmitting Extract from the Board's Proceedings on the Measurement, Classification and Assessment of Colatoor Village in this District ... 259

R

July 1st Calling for a Statement of all Arrears of Revenue for the last fifteen years and Continue the same at the close of each Fusly and Authorizing to write off to profit and loss balances of more than fifteen years from the commencement of Fusly 1229 ... 268

9th Transmitting Extract from a General letter from England respecting the sales of Lands for the realization of Arrears ... 272

R

26th Transmitting Copy of a letter addressed to Government containing a Summary view of the result of their detailed deliberations & an Extract from the Board's Proceedings in illustration of the Potential Individual Ryotwar Settlt for a term of years 290

R

1819.

Augt. 9th Rules respecting tent allowance

Do ... 30th Transmitting Copy of a letter from the Secretary to Government in the Revenue Depd. relative to the transfer to Collr. certain Charges hitherto paid by the Zillah Judges and Magistrates

Decr. 2d Forwarding Memorial from Sied Gools Mahomed Son of the late Meer Mahomed Moosay Khawn Bahader Killidar of Tirpavenam in Shevagunga .

R

Do. ... 13th Transmitting Account Sale of Cardamoms and Elephants teeth

R

October. 23d Transmitting Boards Proceedings on the Settlement of Fuslees 1226 & 1227 .

R

3/5 R

Revenue Department

To the Collector in Madura and Dindigul.

Sir

Para 1. With reference to the letters addressed to you under date the 25th of March 1816 and the 3rd of April, 22nd May, and 31st of July 1817, preparatory to final orders for the general introduction of a Modified Ryotwar Settlement into the provinces dependent on this Presidency, I am directed by the President and Members of the Board of Revenue to transmit, for your information and guidance, copies of the papers

hereunder

hereunder noted.

To the Chief Secretary 29th May 1817.

To Do. Do. 8th Septr. "

To Do. Do. 11th " "

From Mr. Secretary Hill 16th Decr. "

A Printed Draft of the Ryotwar Regulation

with the observations of Colonel Munro

thereon.

Extract from a Minute from the Board

under date the 5th of January 1818, with

the printed paper of Mr. Ellis therein

alluded to.

2 It is hoped that an atten-

tive perusal and deliberate consideration

of these papers, as well as of those

which have been previously addressed

to you, will enable you clearly to

understand

11

understand the principles of the new
Ryotwar Settlement, for the introduction
of which, in all practicable cases, ...
throughout your district, I am now
directed to convey to you the final ...
orders of the Board.

3 In those lands where Settle-
ments have already been concluded
for a period of years, or in permanen...
it is not intended to disturb engage-
ments, to the observance of which the
faith of Government is pledged, so long
as the renters or Zemindars may clai...
the performance of them. But so
soon as by failure of renters, term-
nation of leases, or other causes, perio...
engagements may expire, or lands

Settle-

settled in perpetuity may revert to the Government, the new plan of Settlement is to be introduced therein, in the same manner as in the lands at present under Aumanee Management.—

4 In those districts where the Ryotwar Survey has already been introduced, the attention of Collectors is specially called to the concluding part of the Board's Minute of the 5th of January last, under the head of the "New Ryotwar Settlement," in which they have endeavoured to point out some of the Chief points of difference between the former Ryotwar Settlement and that now intended to be established.—

The

5\. The Collectors of such districts will particularly observe that they are vested with the power of reducing the teerwas, where they may be found excessive, and that in the district of Bellary, Colonel Munro has himself urged a reduction of the survey assessment made by him to the extent of no less than 25 per Cent. The Board will expect each Collector to give this subject his best consideration and to submit fully to the Board his sentiments on the extent of the reduction required. Collectors are not allowed to raise the assessment except in particular cases, and then only on a reference to the Board for sanction.

The

6. The Board trust that the orders of the 17th. for the restoration of the Maniums and Marahs of the Meerassidars or their Cultivators, and of all the Village establishments, will tend materially to satisfy the Cultivators that the ryotwar plan of settlement, as now about to be introduced will not infringe any existing rights, and that the moderation so forcibly inculcated and so strongly enjoined, if duly observed by Collectors, will gradually, if not immediately, convince the people generally that the new Ryotwar plan of a field Assessment altho' it will change the payment in kind to a payment in Money will, in doing so, be

attended

4

15

attended with great benefit to all, and even to those who may heretofore, without incurring any responsibility, have rendered the public dues in grain. The Collectors in the Arcot Soobah and in Madura and Dindigul will state, with reference to the Board's Minute, whether any other measures than those already directed are necessary to restore the Meerassidars to their ancient rights.

7 The Collector in the Southern Division of Arcot, with reference to the same Minute will proceed to finish the survey which was only partially introduced by his predecessor and in classing and assessing the

remaining

remaining talooks of his district.
he will be guided by the principles
of moderation inculcated in that
Minute.

6. The Board call the particular attention of the Collectors in those Districts where the Ryotwar Survey has not yet been introduced, to those Paragraphs of their Minute

Paras 304 & 305 which are noted in the Margin - and desire that each will submit his opinion on the point therein referred to - Whether it will not be preferable to establish a field Assessment by reference to the village Accounts of actual produce and selling prices for a series of years past, than by

an

an estimate of the productive quality of each field -

9 Such Collectors are further distinctly to understand that the conversion of (warum or paloo) the payment in kind into a payment in Money (teerwa) is not to take place except with the unequivocal concurrence of the Ryots - who are to be left free either to refuse or to accept of the terms offered to them - and that it is not expected so great a change can be effected except by degrees -

See para. 11. of the Draft of the Regulation -

10 - Where it may be found impracticable immediately to introduce the proposed Ryotwar Settlement, the Collectors, preparatory thereto, are authorized

authorized in the 9th para of Mr.
Secretary Hill's letter of the 16th Decr.
1817 - to adopt either of the temporary
annual settlements specified in
the 12th and 13th para of the Board's
letter to the Chief Secretary under
date the 8th September 1817 - In such
cases they will consider it their duty
to address the Board with the view
of stating for their approval which
of these temporary settlements they deem
best suited to their respective Districts -
The Collectors however will not fail
to observe that it will be with regret
that the Government will adopt
any such temporary expedients, and
that no delay which can be avoided
should

19

should be allowed to interfere with
the early introduction of the new
Ryotwar Settlement.-

4. With reference to that part of the Board's Minute of the 5th of January which is noted in the Margin, and to the intention therein expressed of addressing the Collectors separately thereon, I am directed to call the attention of each ~~Collector~~ to that part of the Minute in question which treats of the landed tenures of the Country and with reference thereto, as well as to the 12th para. of Mr. Ellis's letter, of the 25th of June, which has been circulated to the Collectors, to desire that each before he commences the

paras. 297 & 298.

The Collectors in the Tamil Country ~~are~~ are particularly referred to Mr. Ellis's able reply to the questions circulated by Government on this subject.-

the new settlement will fully satisfy himself in the first instance as to the nature of the landed tenures of the Country under his charge and the ancient established rights of its inhabitants - without this preliminary to which too little attention has hitherto been paid, Collectors, with the best intentions, may be guilty of the greatest injustice to the people, and as without this information it will in fact be impossible to conclude a satisfactory settlement, no pains on their part should be spared to make themselves Masters of the subject.

12 The draft of the Ryotwar Regulation is transmitted to you for your

your information and guidance as instructions but not as law. As this Regulation has not yet been passed into a law, it is not binding on the people under your charge, nor upon the Courts, but you will understand it to contain the sentiments of the Board as to the best means of carrying into practical effect the general principles inculcated in their Minute, and subject to such further improvement and modification as experience may suggest, to be the details of the system described in these papers.

13. To enter in this place into further detail on the subject of the proposed settlement would be to repeat the substance of the inclosed papers. An

attentive

attentive perusal of them will place y[ou]
very fully in possession of the principle
to be acted upon under the New System
system; their practical application to
each district must depend upon the
respective Collectors, and as practical
difficulties or local impediments arise,
the Board will be prepared to enter into
those details respecting each, which it
would be useless to anticipate, and im-
possible to discuss, in a general commu-
nication of this nature.

I am,

Sir,

Your most Obedient Servant

A. D. Campbell
Secretary

[F]ort St. George
[21]st September 1818
[Re]cd 1. Feby 1819

Compd.
W. G.

Rg 12 23

To the Chief Secretary to
Government

Sir,

Para 1 I am directed by the President
and Members of the Board of Revenue to
acknowledge the receipt of Mr. Secretary Hill's
letter under date the 15th Ultimo, in which
it is stated that the attention of the Govern-
-ment has been drawn to the defective state
of the information before them, with regard to
the progress that has been made in the
preparations for recurring to the Ryotwar
mode of Settlement in the territories
under their Government and that the
(Right

Right Honorable the Governor in Council therefore requires a Statement on the following points —

1st The mode of Settlement subsisting in each district 2nd the precise date at which the existing temporary Settlements will terminate and 3rd the degree in which each district may be prepared for a Ryotwar Settlement —

2 The periodical report of the Board already before the Right Honorable the Governor in Council will, it is believed, be found to contain detailed and particular information on the two first points — but as it may be satisfactory and convenient to have a summary thereof, it is now subjoined. —

The

Ganjam

3 The whole of this district is in the possession of Zemindars who hold their lands under the permanent Zemindary tenure, with the exception of the Itchapore Purgunnahs granted to the late Major Evans on lease, and since surrendered to Government, the Zemindary of Goomsur recently forfeited, the Bavanapoor Mootah, and the Chicacole estates, in which the permanent Settlement was annulled.

4 In the Itchapoor &c. Purgunnahs in Goomsur and in the Bavanapoor Mootah, annual village Settlements prevail; the existing Settlements will therefore expire with the current year Fusly 1226 in the Chicacole estates, a quinquennial village lease

has

has been introduced, which will expire with Fusly 1228 —

Vizagapatam 5. The only lands not permanently settled in the Vizagapatam district are those of the Hoonyaram estates, in which a quinquennial Village lease has been introduced that will expire in Fusly 1229.

Rajahmundry 6. In the Rajahmundry district, six estates are under the management of the Collector and in these annual Settlements prevail, the existing Settlements will consequently expire there with the current year 1226 —

Viz.
Vanamadaroo
Vessecadaroo
Paulcadaroo
Woopalagoophum
Sakandtepettay
Bendarmalacka

Masulipatam 7. The only aumanee lands in the Masulipatam district are the two small resumed Mocassah Villages of Caupavaram, and Singagoodum which

(4)

which are annually rented out, and the resumed Jaghire Village of Yatapilly, which has been rented out on a lease expiring in Fusly 1228 —

Guntoor

The only lands not permanently settled under the Collector of Guntoor are those in the District of Paulnaud. The dry lands in that district were settled by the Collector on a Septennial Village lease, but the Government have refused to confirm the same, and have declared the lease terminable so soon as the requisite measures can be taken for the introduction of the Ryotwar System. In the wet lands, the established share of Government has been ordered to be received from each cultivator in kind, and so far the collection of the revenue in Ryotwar, the commutation of

of the revenue in kind for a revenue in money remains to be effected under the rules now framing.

hingleput 9 Most of the numerous estates in this permanently settled district which have gradually lapsed to Government have been settled on a Village lease for ten years which will expire in Fusly 1232. several how-ever are under Aumanee management from the want of adequate offers for the rent

Salem 10 The Ryotwar mode of Settlement and collections have been reverted to in the Estates of this District which have been bought in from time to time on account of Govern-ment.

ded Districts 11 In Bellary a decennial Village
Bellary
Cuddapah lease prevails which will expire with Fusly 1231 but the Collector has been authorized to resume the leases of such as may be inclined to surrender them, and in that event to revert to the Ryotwar mode of Settlement

Settlement. In Cuddalapah a decennial lease Settlement has been established which expires with Fusly 1230.

Nellore
Divisions of Arcot
Tanjore
Tinnevelly
Trichinopoly

11 In Nellore and Ongole, in the Northern and Southern Divisions of Arcot in Tanjore and in the wet lands of Tinnevelly and Trichinopoly Village lease Settlements prevail which terminate in Nellore with Fusly 1231 in the Northern Division of Arcot with Fusly 1230, in the Southern Division of Arcot with Fusly 1230, in Tanjore with Fusly 1230 in the wet lands of Tinnevelly with Fusly 1232 and in the wet lands of Trichinopoly with Fusly 1232 —

13 In the dry lands of Tinnevelly and Trichinopoly the settlements are annual and Ryotwar in the old money rent

Coimbatore
Madura
Dindigul

14 In Coimbatore, and in the districts of Madura and Dindigul the Ryotwar mode of Settlement and collection have been reverted to.

The

Malabar & Canara

15 The peculiar nature of the annual settlements which exist on the Western Coast are too well known to the Government to require any elucidation in this place —

16. Having given this concise abstract of the existing Settlements in each district, and stated when those of a temporary nature will terminate, it remains for the Board to shew in what degree each district not at present settled on the Ryotwar plan may be prepared for that system. To do this, it is necessary that the Board should enter, at some length, into an elucidation of the landed tenures of the different provinces, and of the nature and effects of the Ryotwar Survey where it has been introduced. A Minute on this subject involving also various other questions connected with the general introduction of the Ryotwar plan of Settlement, has been

partly

partly prepared, and is now under the
consideration of the Board who hope soon to
have it in their power to submit it to the
Government in a complete state, mean
time with the view of enabling the Right
Honble the Governor in Council to judge of
the preparatory steps that have been
taken for the general introduction of the
Ryotwar Settlement, they beg leave to
enclose, for his information, copies of the
papers noted on the Margin —

Mr. Spottiswoode 26th March 1816.
Ditto To Do Do 3d April 1817
Mr. Hyde & Mr. Roberts 17th April
Mr. Ellis 17th Do
Colonel Caldwell 22d May.
Mr. Spottiswoode Circular 22d May 1817
[illegible] of the Ryotwar Regns.

17. From these enclosures it will
be observed that considerable progress has
been made in the formation of a Regulation
for the intended Settlement it is propose[d]
by the Board to circulate the draft as it
now stands for the consideration of the seve-
ral Collectors, in order that they may have
the benefit of every information to be procu-
red on the subject, previously to submitting
the regulation for enactment, but it is to
be considered at present as a mere outline
of

of the proposed law, which it will be requis[ite]
to modify considerably as further informa-
-tion may prove expedient.

18 With the view also of enabling the
Collectors to discover any practical difficulties
that may occur in introducing the proposed
Settlement, and to provide remedies for the
same, as well as to render the rules for
the formation of the Settlement correct in
principle and uniform in their practical
result, The Board have desired those in
whose districts the Ryotwar system has not
been satisfactorily established to select one
Village and to proceed to measure, class,
and assess the fields thereof on the princi-
-ples laid down by Colonel Munro in
his Survey of the Ceded Districts. It is hoped
that this measure will not only enable
the Board to anticipate and provide
against the chief difficulties likely to
arise

12

arise on the introduction of the new Settlemen[t]
but assist its establishment on uniform
and satisfactory principles throughout the
Country —

19 But when the Board of Reven[ue]
consider the great difficulty likely to arise
in the Northern Circars in the conversion
of the Government share of the produce,
which in some districts is as high as 60 & 70
p^r Cent of the whole, into a moderate mon[ey]
payment when they find that in many
places the former Ryotwar Settlement
existed only in the accounts of the Collect[or's]
Cutcherry, and never was adopted or follow[ed]
by the people, that it was very inaccura[te]
established in other Districts and that in
general the result of most of the former
Ryotwar Surveys has been unsatisfactory
but above all when they observe the little
regard paid to ancient usages and privat[e]
right under the Surveys hitherto made a[nd]

the

the Ryotwar plan, they are desirous, in reverting to that system to guard against these evils, and whilst they vest the revenue Officers with such powers as may be requisite to enable them to measure, class and assess the land, they wish to confirm existing rights, to prevent oppression, and to ensure speedy redress of individual wrongs. The Board are extremely anxious to effect this at as early a period as possible and no efforts on their part shall be wanting for this end. But the interests involved in the new system of revenue administration are so momentous, that the Board are desirous that it should be rather well than hastily established. —

I have the honor to be
Sir
Your Most Obedient Servant
(Signed) A. D. Campbell
Secretary

Fort St. George
29th May 1817

T(?)

18

To the Chief Secretary to
Government

Sir

Para 1 I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of the letter from the Secretary to Government in the Revenue Department under date the 9th June last.—

2. On the receipt of these orders instructions were issued to the Tillah of Chingleput for the immediate

immediate introduction into the Aumanie Villages of a Settlement on the plan therein described an

Mr Bell 19th June 1817

a copy of the Boards instructions to the Collector on this subject, is now enclosed, for the information of the Government.—

3. It appears, however, that the orders of Government contained in the letter abovementioned are of a general nature, and apply to "every district or Estate or Village in which it may be practicable to introduce" the Settlement which is therein described—

4. In my letter of the 29th of

of May last, the Board expressed
their intention, at a future period
to submit to the Government their
sentiments, at greater length, re
respecting the recent orders of
the Court of Directors, on the sub
ject of the Change directed to be
made in the Revenue administra
tion of the provinces under
this presidency. But they are
unwilling to delay, until that
period, the execution of the
abovementioned orders, and
though they should prefer to
avoid any general discussion
of the subject, until they
Can

can bring the whole question be-
fore the Government in a full
and satisfactory manner, they
find themselves constrained to
solicit a few further explanations
and instructions respecting the
Ryotwar Settlement ordered by
the Governor in Council as well
for their own guidance, as for
that of their subordinate Officers.—

5 It is stated by the
Government that "it does not seem
"necessary, though it would be
"preferable, that a Survey and
"field assessment should pre-
"viously have been executed—
These

22 39

"Those measures form part of the
"theory of the Ryotwar System, a
"but practically they have not
"had any general influence on
"the System, or at least are not
"essential to its operation - a
"Settlement concluded annu-
"ally with the ryots of each
"Village is the Ryotwar Settle-
"ment." -

6. The Board beg leave
to submit that the Ryotwar
plan of Settlement, whenever
it existed prior to the establish-
ment of the permanent Settle-
ment or decennial Village

lease

Note +
In several Provinces the public Revenue from Punjah land is now Customarily demandable in Kind - this is Warum - not Teerwa: a grain revenue - not a Money Revenue. -

tax was founded on a Money assessment or teerwa on the land - In most of the Provinces the revenue from Nunjah land and in some from Punjah land, was customarily payable in Kind, it was therefore indispensable to fix a money assessment on all Nunjah or rice lands, and on many Punjah lands also in order to establish a Ryotwar Money rent and even where teerwa on Punjah land did exist they were revised or re-modelled under the Ryotwar Plan of assessment by a new Measurement.

Classification

classification, and assessment of the Soil — so that a field Measurement, classification, and Assessment formed every where the basis of the Ryotwar settlement. The Board accordingly have hitherto practically known no other Ryotwar plan of Assessment than a field Money assessment, and this appears to have been the knowledge of Ryotwar acquired by the Honorable Court of Directors, they observe "In all such portions of territory which may come into the hands of Government, whatever may

Note

The nominal Ryotwar settlement attempted to be introduced into the Trichinopoly and Tanjore Provinces is probably an exception to these general remarks but this settlement in these Provinces was in fact a Village rent with all the Meerassdars although described as a Ryotwar settlement see Para 109 of the Revenue letter from England dated the 16th June 1814.

"may be the system of Management
"which may be in the first in-
"stance resorted to it is highly
"important that you should con-
"sider it preparatory only to the
"introduction and establishment
"of a Ryotwar Settlement on the
"principles in which such settle-
"ments were carried into effect by
"our Servants under your Govern-
"ment in the Deccan and in the
"Carnatic, and that the Collectors
"in the Northern Circars may
"the more rightly and surely
"proceed in the execution of so
"beneficial a work we desire
that

(Note
The Government
are aware that
this has been
done)

"that you will furnish them
"with the best practicable hints
"and instructions from the
"Official reports of Colonel
"Munro, Mr Ravenshaw, and
"others as to the measures pro-
"gressively practised by them
"preparatory to the establish-
"ment of Ryotwar Rents and
"for settling such rents" - and

(See Para 117 of the
Revenue Letter
from England
dated the 12th
April 1815 -)

in another place they remark -
"If it arose from a consideration
"of the inadequacy of the Collec-
"tor's powers as circumscribed
"by the Judicial Regulations
"to fix the Teerwahs by survey

bee

"we think the importance of an

"equal and just assessment on

"the Ryots, which could alone

"be effected by that operation,

"would have amply justified

you in enlarging their autho-

"rity for that particular

"purpose".–

7\. The Ryotwar Settle-

-ment, as formerly established

in the Ceded Districts of 1792.

by Colonel Read in the Ceded

Districts of 1800. by Colonel

Munro, and in the Southern

and Northern Divisions of

Arcot, in the Balaghaut – In

Madura

[Margin note:] Note *Nellore is .. [illegible]tta because altho Ryotwar Settlement [i]s a field assessment [the] Province is sup[pos]ed to have been [rented] collectively –

23

Madura - In Coimbatore - In Satimam

the Chittoor Pollams, and the two

Estates of Cunjevaram and

Madrantucum in the Zillah

of Chingleput was unquestion-

-ably founded on a permanent

commutation of all revenue

in kind for a permanent assess-

-ment in money on each field

or as the Honorable Court de-

-scribe it "the teerwas on the land

were fixed by survey" but as

the present orders of Government

for forming a Ryotwar Settle-

-ment, without teerwas being first fixed on

the land will be in place of

Settlement

settlement entirely new in those provinces where the public Revenue has been customarily received in Kind, the Board are desirous of receiving some further orders thereon –

8. In transmitting instructions to the Collectors on this subject, it will be requisite to enter into some detail and the Board is therefore request to be informed whether the substance of the outline of the proposed Ryotwar Regulation inclosed in my letter of the 29th of May last from para 1st to 16 inclusive, may be circulated as instructions for

24

for the guidance of their subordinate Officers, in the annual settlements directed by Government to be established, till such time as rules have been framed and passed into a law, for the legal establishment of Ryotwar - or if not, what Modifications therein are requisite, in order to meet the precise views of the Government -

9 The 1st paragraph of the rules in question provides that except in Special Cases to be decided by Government on a particular reference, all settlements shall be for one year only -

10. The 2d, 3d, 4th, 5th and 6th paragraphs refer to districts in which the old Ryotwar System of

of field Money assessments for=
merly obtained and with the excep=
tion of the last contain merely
detailed rules for reverting there=
to - the last paragraph provides
for a Modification of the former
terms where the same may
be deemed requisite. -

11 The 7th 8th 9th 10th 11th 12th and
13th paragraphs provide for the
introduction of the Ryotwar field
measurement, classification, and
assessment, where the same has
not yet been established - 1st
into Punjah lands, at present
paying a Money assessment or
varying with the produce 2ndly into
Numjah lands, paying at present
the public revenue in kind -

Note
The Board have
omitted the case
of Poonjah Warum
but will provide
for it in the farther
examination and
correction of the
draft of the proposed
Regulation. -

12 It will be observed that
the

28 49

the existing rates of teerwa and
Warim are proposed to be continued
until the new Teerwas are established
by authority but in order to pre=
"vent the loss, waste, fraud, and
"embezzlement which arise when
"the public revenue is received in
"Kind immediately by the Officers
"of Government" the Board in
the 15th paragraph to which I am
directed particularly to invite
attention provide for an interme
diate annual money settlement
of land paying in Kind - the Collector
in such cases, is directed "to ascertain
"the quantity and quality of the Crop
"of the Current year - to value the same
"in Money and to offer to each Cultiva
"tor separately or to all the Culti=
"vators of a Village collectively, to
make

"make over to them the Government
"revenue in Kind commonly
"called the Sirkar Share of the
"produce for a fixed Sum in
"Money" and in cases where the
Cultivators may refuse these terms,
the Collector is authorized to rent
the Collection of the public revenue
for the <u>then Current fusly</u> to any
eligible person or persons giving
the preference to the inhabitants of the
Villages in the vicinity - The Board accor-
-dingly request to be informed, whether
such an annual settlement in Money
with all the Ryots of each Village
collectively, is the Settlement contem-
-plated by the Government or whether
the settlement is to be with each Ryot
individually in the first
instance and independently
of

of all other joint Meerasdars or
occupants of the same Village.

13 The Board further request to be informed whether, as proposed by them, the Settlement is in all cases to be in money – or whether in the event of the Ryots of Villages from which the public revenue is now demandable in kind refusing to take the Government share of the produce in Rent, terms of Rent, for that year's produce only, may be entered into with persons not belonging to the Village or whether as the only other alternative the dues of Government are to be received in kind, and disposed of by the Officers of Government.

The

14 The Board further reque[st]
to be informed whether in district[s]
which have been settled on lease, [the]
those Villages which may lapse to
Government may in any case be
rented out again to the "Ryots of [the]
each Village," for the remainder of
the lease. The present quinquennial
and decennial leases were Settle-
-ments ordered to be concluded with
"the Ryots of each Village" In Tanjore,
Trichinopoly and Tinnevelly the
quinquennial and decennial leases
were so made. In Tanjore Accounts
are kept with each Meerasy Ryot
but no Specific Settlement has
been made by the Collector of
Tanjore

Note
The Small
District of Sat-
-waid is an
exception.

Tanjore, or indeed of other provinces, of the amount to be paid in money by each Ryot of each Village. It is settled among the Ryots themselves, whether each individual shall render his portion of the rent in grain or in money. It was intended that all the Village decennial leases should have been made with the Ryots of each Village but without a heavy reduction, and danger to the stability of the Settlement this was not found practicable in all cases.

15. Under the injunction that the leases shall, if renewed, be renewed with the Ryots of each

each Village only, the Board are inclined to recommend, if not contravening positive orders, that discretion may be allowed to them to authorize the reletting of unrented Villages, to the Ryots of each Village, on lease for a term not to exceed the original lease in the other Villages of the Collectorship - If this discretion cannot be granted to the Board, the two systems of Ryotwar and Village rent must be pursued in the same District, and may in some degree be detrimental to each other -

16 In conclusion, I am directed to observe that whatever may

may be the other principles prescrib-
-ed for the proposed Settlement, the
Board intend to forbid the Collector
to admit any Persons to enter into
agreements direct with the Officers
of Government under the Ryotwar
System, who are not by hereditary
or prescriptive right entitled
to pay their dues directly to the
Sirkar and that their Object therein
is to preserve the rights of the Mee-
-rassdars, Polecoodies, and Cadeems,
from that infraction in favor of
their inferior tenants, the Pay-
-carries, which by admitting both
on a footing of equality was the
cause of just ground of Complaint
under

under the former Ryotwar System

I have the honor to be

Sir,

Fort St. George
8th September 1817

Your most Obedient Servant

(Signed) A. D. Campbell
Secretary

To the Chief Secretary to
Government

Sir,

As materially connected with the Subject of my letter under date the 8th Instant, I am directed by the President and Members of the Board of Revenue to submit for the information of the Right Honorable the Governor in Council the Correspondence hereunder noted, relating

relating to the survey of a Village in the Zillah of Chingleput, under the superintendence of Mr. Ellis the Collector of Madras.

From Mr. Ellis 25th June 1817

To Mr. Ellis 24th July "

To Collectors-Circular 31st July 1817.

2 The Board trust that this correspondence will be found to contain evidence of their anxious desire to frame rules for the introduction of the Ryotwar plan of assessment, calculated to secure the rights of individuals and to prove beneficial to the interests of

of the Company —

I have the honor to be

Sir,

Fort St. George }
11th Septr. 1817 }

Your Most Obedient Servant

(Signed) A. D. Campbell
Secretary

To the President and Members of the
Board of Revenue

Gentlemen,

I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Secretary's letters of the 29th of May and 8th and 11th of September, with their various enclosures — regarding the Ryotwar mode of Settlement —

It

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2nd 30 It was thought advisable to refer the letter of the 29th of May, with its enclosures, for Colonel Munro's consideration and I am directed to transmit to you the accompanying Copy of the remarks on those papers which have been received from him. –

3rd The Governor in Council desires that you will as soon as practicable, Submit your Opinion on Colonel Munro's recommendation that the balances of the Decennial Lease Settlement in the District of Bellary should immediately be remitted, so as to enable the renters to relinquish their leases

and

and the Collector to form a Ryot-
-war Settlement -

4th The Governor in Council
approves of your having instructed
the Collectors to measure, class and
assess one Village in each of those
Districts in which the Ryotwary
mode of Settlement is least fami-
-liarly known - The information
to you and experience to the Collec-
-tors which that measure will af-
-ford cannot fail to prove highly
important -

5th With regard to the out-
-line of a Regulation which ac-
-companied your letter of the
29th May I am directed to state
that

that although the Governor in Council would deem it premature to promulgate it as a formal enact=ment of Government he consents to its circulation to the different Collectors expressly for the purpose of their information and instruc=tion and to elicit their senti=ments in return -

6th The Circular commu=nications made by you to the Collectors under date the 25th of March 1816 and the 22nd of May and the 31st of July 1817 must in a great measure have furnished them with the information necessary for enabling them to commence the

establishment

establishment of a Ryotwar Settlement. Practical and local difficulties cannot be obviated till they have at least been brought forward by those who are apprehensive of having to encounter them, and the System can only be matured and perfected by the Suggestions of those who are to execute it.

7th On the several points submitted for decision in your Secretary's letter of the 8th Septr, I am directed to observe that the Governor in Council is fully aware of the necessary delays that must occur in the establishment of

of a Ryotwar Settlement with a view to the preservation of established rights, and tenures, and that in those districts where warum, and not teerwah has formed the rule of assessment, the establishment of the Ryotwar System as conducted by Colonel Munro must of necessity involve the previous conversion of the Warum into Teerwah -

8th - With respect to the mode of converting the warum into Teerwah, which forms the principal ground of your reference as stated in the 7th Paragraph

Paragraph of your Secretary's lu
Jason directed to State that the
mode described in the 2nd pa
=ragraph of your Secretary's Circu
=lar letter to the Collectors date
22nd May which exactly assim
=lates to the one laid down in the
9th of Mr Ellis's Rules, appears
to be in every respect calculated
to effect the desired Object and
the Governor in Council in Con
=sequence Sanctions its adoption
9th On the Subject of the
Several temporary modes of Set
=tlement Submitted for the con
=sideration of the Governor in
Council in the 12th and 13th

Paragraphs

Paragraphs, I am directed to ex=
=press the great reluctance with
which the Governor in Council,
would admit of any unnecessary
departure, from the system pre=
=scribed by the Honorable Courts
orders, but as the propositions
Submitted appear to have for
their object only a temporary
provision for cases, where that
System cannot immediately
have effect, and in fact to be
actually preparatory to its in=
=troduction, the Governor in Coun=
=cil sanctions a discretion on
the part of the Board of Revenue,
to adopt eventually either of
the

modes of temporary Settlement than they have suggested, as the Circum-stances of the particular case may render expedient, always observ-ing that such Settlement must be only annual, that it must wherever possible, be concluded with the Inhabitants, either in-dividually or collectively and that the renting the revenue to a Stranger must only be re-sorted to when it becomes the only alternative to receiving the produce in kind by Government.

With reference to the 14th and 15th Paragraphs I am directed

to

to desire that the Villages which may lapse to Government may not in any case be rented, but that immediate measures may be resorted to for concluding a Ryotwary Settlement in them -

11th. I am directed to state, with reference to paragraph 16, that the Governor in Council proposes that the Ryotwary Settlement should not be attended with any infraction of the rights of Meerassidars or others in the soil, but that further than that object may require, it does not appear necessary to preclude the Collectors from entering into agreements with Ryots who may not hitherto have paid a revenue direct to Government. Any difficulties which may arise on this head will of course be referred by the Collectors for special instructions.

I am

12th I am directed on this occasion to state that, in the opinion of the Governor in Council, Mr. Ellis, in his letter of the 25th of June last has expressed the correct idea of a Ryotwar Settlement. It should be founded on the basis of the Village accounts and should leave untouched all superiorities, and other rights in the soil; and the terms should be merely the fixed rent on any extent of land with ascertained boundaries and a known appellation. Under that view the minute land-survey as described by Colonel Munro, tho useful for revenue and other state purposes, and desirable for the improvement and perfection of the Ryotwar system does not appear an essential preliminary to its introduction.

13th In conclusion, I am directed

to

to express the hopes of the Governor in Council that the Board of Revenue will use its earnest endeavours to accomplish the object so long and anxiously desired by the authorities at home, that the present discussion will lead to the gradual and (as far as practicable) early establishment of the Ryotwar Settlement of the land Revenue, formed with due regard to the established rights of every class of the inhabitants, and on a rate of assessment calculated to give encouragement to agricultural industry and thereby promote improvement and the general prosperity of the Country—

Fort St. George
16th. December 1817

I have the honor to be
Gentlemen,
Your most obedient servant
(Signed) D Hill
Secry to Governmt.

To

A

Camp near Darwar 22d. August 18

To the Chief Secretary to the
Government of
Fort St. George

Sir,

1. I have the honor to acknowledge the receipt of your letter of the 24th. June transmitting a letter from the Board of Revenue and the enclosures to which it refers. These papers not having reached me till the 8th. ultimo the day on which I left Bangalore for Madras and my subsequent journey to to this place are the causes of my not having answered your letter at an earlier period.

2. I have read over with attention the outline of the proposed Draft of a Regulation for Ryotwar Settlements and the

documents

36 32.

documents which accompanied it - as the rules submitted by the Board of Revenue are with very few exceptions such as seem well calculated for the attainment of the object in view I have confined my remarks in the accompanying Paper to those which appeared to require modification.

3 I have not suggested any alteration in the instructions to surveyors &ca because those instructions were founded upon extensive experience when every thing connected with them came daily under my notice and when from such constant practice I was better qualified to judge of their fitness than I can possibly be at this distant period. as the Ceded Districts contain within their limits every variety of Soil and Tenure that is to be found in the

the Territories under the Madras Government and as the rules for surveying and assessing the lands were found adapted to every situation in the Ceded Districts there can be no reason why they should not be equally applicable to the same purposes in all the other Districts Though I believe this to be the case I am persuaded that they may gradually derive from future experience many improvements equally [illegible] to all districts and it would therefore I think be better to circulate them in the shape of Instructions than in that of a Regulation.

4. The Board of Revenue in their letter state that "In Bellary a Decennial Lease Settlement prevails which will expire with Fusly 1231 but the Collector has been authorized to resume the leases of

such

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such as may be inclined to surrender them, an
on that event to revert to the Ryotwarr mode
of Settlement" when I was at Hurrehar on the
borders of the Ceded Districts I was informed
that the chief cause of many of the Leases
not being given up was the inability of the
Leaseholders to comply with the condition
required of previously discharging their arrears
If the whole or the greater part of them
could be induced to relinquish their leases by
the remission of their arrears, the measure
ought undoubtedly to be immediately adopted
as it would be highly beneficial both to the
Inhabitants and to the future revenue of the
Country - Were it intended to carry on a system
of leases the proposed measure would be extremely
injurious because it would encourage the

Leaseholders

Leaseholders to withhold their balances in the hope of remission, but as a Ryotwar Settlement is to be introduced this objection will be done away because the danger of the remission being converted into a precedent will no longer exist. It would therefore be useless to suspend the cancelling of the Leases in the expectation of collecting the balances. These balances never can be realized they will go on accumulating and the longer the vain attempt to collect them is persisted in the more exhausted will the resources of the country become.—

5. If the leases are cancelled the next step ought to be to reduce the rate of assessment as proposed in my report to the Board of Revenue in 1807 Without this reduction no lasting or extensive improvement

can

can take place. The inhabitants in ordinary years will barely be able to pay their rents and in bad ones will require considerable remissions, some of the finest Districts in the Ceded Countries such as Bellary Gooty and Adoni have been in the worst state ever since 1792 and they can never receive the improvement of which they are so susceptible until an abatement takes place in their assessment. No time can be so proper for this alteration as the present when most of the principal native Servants employed in the survey are still in the service and when they are under the direction of a Collector who has had the advantage of long experience in the District. If it be deferred the old Native Servants will gradually disappear from age and other causes

and

or a new Set under a new Collector would not be competent to the proper execution of the task –

6. A temporary loss of revenue will be the necessary consequence of the proposed plan but if the reduction be gradually made by introducing it into a certain number of Districts yearly those Districts in which it is first begun will have so much improved before it is carried into effect in the whole that the loss of Revenue will probably never in any one year amount to one half of the whole sum remitted in the assessment, and this temporary loss would soon be compensated by the Revenue rising to its former level and continuing to

advance

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advance progressively under a lighter taxation and a greater encouragement to agriculture.

I have the honor to be

Sir,

Your most obedient servant

(Signed) Thos. Munro

1st Commissioner

(True Copy)

(Signed) D. Hill

Secretary to Govt.

(True Copies)

R. D. Campbell

Secretary

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DRAFT *of a* REGULATION *for the general introduction of the Ryotwar mode of Settlement and Collection.*

WHEREAS it has been deemed expedient that the settlement and collection of the public revenue, on lease, whether by one or more villages, shall be discontinued after the expiration of all existing leases, and that the public revenue shall henceforth in all practicable cases be collected by Public Officers in the pay of Government, either European or Native, direct from each contributor; and whereas it has been deemed expedient that a measurement, classification and new assessment should be made of all arable and waste land, and that a certain fair and reasonable equivalent or composition should be fixed in money for all public revenue heretofore received in kind, and that the variable public assessment now paid in money for land should be changed for a fixed field assessment. Wherefore, the Right Honorable the Governor in Council has been pleased to make the following rules.

1. From and after the date of the promulgation of this Regulation, the collection of the public revenue shall not be rented out by villages or other larger divisions of country, for a term exceeding one year; unless the sanction of the Governor in Council shall have been first obtained.

2. Where no leases exist on the promulgation of this Regulation, and in all cases where leases lapse, the settlement of the public revenue shall henceforth be made by the Officers of Government, either European or Native, direct with each individual contributor.

3. In all practicable cases the amount of public revenue to be paid by each contributor for each fusly year, shall be settled by the Collector with the contributor, or by his Assistant; but where from the extent of the Collectorship, this cannot be done, the settlement of the amount of revenue payable by each contributor shall be made by the Native Servants of the Collector, under defined and written

instructions

instructions from the Collector.—The settlement, when made in the first instance by the Native Officers, shall be revised by the Collector, or by the Assistant to the Collector, and be reported for the approval of the Board of Revenue.

4. In all villages where a measurement and classification of the land has been made, and the public revenue demandable from each field under cultivation has been fixed by a competent authority, the collections of the public revenue shall be made according to the rates of assessment so fixed.

5. Where the rates of assessment on a field have been fixed by a public act of a Collector, and those rates have been followed as the rule of demand for more than one year, such rates shall be considered to have been fixed by competent authority.

6. Where (1) the rates of assessment which have been fixed in the manner described in the foregoing Section shall, after due investigation, appear in the opinion of the Collector to require being modified, he shall appoint a Punchayet of Cultivators and Native Revenue Officers to value the land, with referenceto the public assessment fixed on land of the same quality in the village where the land in question is situated, or in the adjoining villages. The Collector shall then report for the final sanction of the Board of Revenue the reduction of the assessmentwhich has been found to be necessary.

7. Where no measurement, classification, and assessment of land have been completed on punjah lands, (commonly called dry grain lands,) but the public revenue has nevertheless been paid in money, (teerwa,) the revenue shall be collected agreeably to the rates heretofore established, till such time as new rates, to be proposed under the measurement, classification and assessment herein provided for, have been approved and confirmed.

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(1) The way in which it is here proposed to modify the assessment appears to be very proper; but as in modifying the assessment, there may sometimes be an increase as well as a reduction, the concluding lines of the Section should run thus. "The Collector shall then "report for the final sanction of the Board of Revenue "the reduction or increase of the assessment, &c."—By Colonel Munro.

confirmed.—Where any dispute may arise respecting the existing rate of teerwa to be demanded, the revenue shall be collected according to the rate that has been most prevalent during the ten (10) years preceding the dispute.

8. It being intended that the public revenue, now usually demandable in money, but varying in the rate of the tax according to the nature of the produce, should be changed for a fixed rate of assessment to be levied without reference to the nature of the produce,—Collectors shall proceed, under the rules contained in this Regulation, to change the varying rate of assessment for a fixed field assessment.

9. In cases where the public revenue has hitherto been customarily demandable in kind, the public revenue shall be collected according to such custom and according to the customary rates of division (warum or pauloo) till such time as a certain fair and reasonable equivalent in money shall have been established. Where any dispute may arise respecting the existing rate of division, the rate which has been most prevalent during the ten (10) years last preceding the publication of this Regulation shall be considered the customary rate.

10. It being intended by this Regulation that the public revenue heretofore paid in kind should be commuted for a payment in money, Collectors, under the instructions and rules contained in this Regulation, shall proceed to commute the revenue demandable in kind for a certain fair and reasonable equivalent or composition in money.

11. No collection shall be made according to the new rates of money assessment, until such rates of assessment shall have been assented to by the Cultivators whom it may concern, or a decision on the justness of the rate has been passed by a competent authority.

12. In cases where a Cultivator may not agree to the commutation of the revenue heretofore paid in kind for a money tax, or to the new rate of money tax proposed to be substituted for the existing rate, on the ground of over-assessment, the Collector

Collector shall cause a Punchayet to be assembled, to be composed of five persons, of whom two shall be chosen by the Cultivator who objects to the assessment, and two by the Collector or his Officers, and one by the four persons thus chosen. The Punchayet shall give their award in writing on the amount of the money tax to be assessed on the land in question. Where a Collector may approve the money assessment proposed by the Punchayet, he shall confirm it—where the Collector may consider the assessment unreasonably low, he is at liberty to decline confirming it, and shall in such cases continue the previously existing rate of warum or teerwa till further experience has ascertained the true value of the land in question, or the Cultivators shall assent to a fair commutation proposed by the Collector.

13. Where disputes may arise respecting the equitableness of the assessment proposed to be fixed on any field in lieu of the varying assessment alluded to in Sections 8 and 9, the Collector shall be guided by the rules of Section 12 in bringing such disputes to a settlement, and shall, where he may suspect fraud or collusion in the Punchayets, be at liberty to recur to the customary rates of assessment, till such time as an equitable fixed assessment has been acceded to.

14. In (2) order to prevent the loss by waste, fraud and embezzlement which arises when the public revenue is received

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(2) Where it becomes necessary, as supposed in this Section, to rent the Sirkar share of the produce of a village "to any person or persons not being Public Officers," the Head of the village should not be excluded as a Public Officer.—The main objection to him as a renter is, that he will instigate the other inhabitants to reject the commutation of their rent in kind for one in money.—This will no doubt sometimes happen, but if he gain by a money rent of the whole village, the other Ryots will soon discover that they will gain also by a money rent of their several shares and be the more easily induced to agree to it.—The Head of a village is often deterred from agreeing to a money rent by the fear of loss.—This fear can only be removed by finding from experience that instead of loss there is gain.—It is of great importance in establishing money rents, that the prejudice against them of any one principal inhabitant and still more of the Head of the village, should be overcome, because all the difficulty lies in the first beginning; and when it is once made, the example is soon followed by all the rest of the Ryots. The Head of the village should therefore be encouraged to rent it in preference to any inhabitant of a neighbouring, or to any inhabitant of the same village, who is not a Cultivator.—By Colonel Munro.

ceived in kind immediately by the Officers of Government, Collectors are permitted, till such time as the commutation of the payment in kind for a payment in money has been made, to ascertain the quantity and quality of the crop of the current year, to value the same in money and to offer to each Cultivator separately, or to all the Cultivators of a village collectively, to make over to them the Government revenue in kind, commonly called the Sircar share of the produce, for a fixed sum in money. In cases where the Cultivators may refuse the terms offered, and the Collector cannot come to a settlement with them for a money payment, he is authorized to rent the collection of the public revenue for the then current fusly by villages, to any person or persons, not being Native Officers in the pay of Government, or otherwise exceptionable, giving the preference (where all circumstances are the same) to persons residing in or near the village, and reporting all the circumstances of the case for the information of the Board of Revenue. This mode of settlement shall continue only till such time as an assessment in money has been fixed on each field. In all such cases the Cultivator's share of the produce shall be delivered over to the Cultivators so soon after the crops have been cut as may be practicable.

15. All fees established in grain usually taken from the gross produce, or from the Sirkar or Cultivator's share shall be paid in such cases immediately upon the crops being reaped or beat out, as the case may be, to the persons entitled to receive them. The collection of the Sirkar share being all that is to be rented, no delay shall occur in delivering to the Cultivators the share they are entitled to of each crop.

16. Collectors shall limit the demand for public revenue to lands actually cultivated unless the occupier of uncultivated land prefers retaining the land and paying the teerwa on it, to giving it up to another, who has offered to cultivate it. Contracts voluntarily entered into to pay revenue for a specific quantity of land at a given rate or amount, may nevertheless be enforced by Collectors.

See the Extract of the General

17. In (3) villages in which the lands under

(3) If a field assessment has taken place on the lands proposed

General Letter which follows, dated 16th December 1812.

38. "The principle of "the proposition that was "suggested by Mr. Grœme "for confining the leases "to the lands that have "been considered and are "classed under the head of "lands in cultivation, might "we conceive, if it had been "adopted, have had a bene-"ficial effect upon the minds "of the Ryots, and wher-"ever they were in cir-"cumstances that would "have rendered them res-"ponsible tenants for a rent "equal or nearly equal in "amount to that which "their lands had paid, we "should have approved of "your granting long leases "and would have confirmed "them in perpetuity to each "Ryot individually, because "we are of opinion that the "effect of such separate set-"tlements would be not only "to stimulate the industry "of those who should be thus "permanently established in "their property and enable "them gradually to apply for portions

under cultivation are held permanently by the same Cultivator and are not liable by custom to be periodically changed, and in which no valid objection is made by the other Cultivators to the measure, it shall be competent to Cultivators to demand and to Collectors to grant a lease of such land on terms to be mutually agreed on; provided such terms are approved by the Board of Revenue and confirmed by the Governor in Council—and the revenue of the last year of such lease, provided the measure be sanctioned by the Honorable the Court of Directors, shall be the permanent revenue demandable on such land. Waste land shall not in any case be included in the leases or permanent tenures allowed to be made by this Section.—The form of the deed to be issued for such leases shall be submitted to the Board of Revenue for approval, previously to being issued.

18. The (4) collection of the public revenue due from lands which have actually been sown, but which have proved wholly or partially unproductive, may be suspended at the discretion of Collectors.

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proposed to be leased no particular lease is necessary, because it is understood that when a field assessment has been approved by Government it is permanent, and that every occupant of such land is at liberty to hold what he has as long as he pleases without any increase of assessment; and that he is also at liberty at the end of any year to throw up whatever land he finds himself unable to cultivate.—The lease should be on the principle laid down in Section 19 by the Board of Revenue, with respect to keeping or throwing up land.—This is the most advantageous lease to Ryots and the only one that ought to be granted to them.—It leaves them perfectly free.—It is permanent as long as they please, or they may throw up in any year any part of their land which they find it inconvenient to retain—Every lease to Ryots which binds them to pay a specific rent for a term of years without permitting them to throw up any part of their lands when they meet with losses, will often be productive of great oppression, and of their total ruin, without answering any purpose.

If the lease is to be granted where there is no field assessment, it should not bind the Ryot longer than he finds it convenient to hold the land, and it should terminate when the field assessment takes place, unless he agrees to that assessment.—By Colonel Munro.

(4) It will be advisable to continue to the Collectors of Malabar and Canara, as in other districts, the discretionary authority of "suspending the collections in certain cases "from lands which have proved wholly or partially unproductive." Properties are often so small in those two provinces and the Proprietors so poor, that the rigid exaction of the rent in every case would occasion great distress.—It would therefore be safer to leave the power with the Collector.—The general control of the Board of Revenue would easily enable them to check any improper use of it.—By Colonel Munro.

"portions of the waste lands "upon the terms at which "it has been customary to "allot such lands convertible into a perpetuity at a "reasonable assessment, but "because the example thus "held out of the benefits derived from exertion could "not fail in the course of time "to have a general influence "upon the other occupants "of land."

tors. Provided, however, that in cases where the assessment, as in Malabar and Canara, is fixed, on an entire estate, or a defined extent of land, no such suspension be made by Collectors without the previous sanction of the Board of Revenue.

19. Compulsory measures shall not be used to cause the Cultivators to extend their cultivation, and Cultivators shall be left at liberty to extend or contract their cultivation annually in the way they may think most to their advantage.—A Cultivator shall not, however, be permitted to throw up any one of his dry grain fields, which may be so surrounded by his other fields, that it cannot be got at without passing over the fields in his occupation, and which consequently no one else will take; unless such Cultivator shall consent to allow, without any remission, a road of 12 feet broad through his other fields to such fields without claiming any remission.

20. Where disputes may arise regarding the occupancy of land, and the Cultivators cannot come to any agreement amongst themselves before the season of cultivation on the subject in dispute, the Collector, or the Tahsildars under him, shall decide on a summary inquiry who shall have the right of occupancy for the then current fusly year, and give his decision with the reasons for it in writing.—If the parties be dissatisfied with such summary investigation, they shall be at liberty to institute a regular suit to try the right in the Court competent to try the suit.—The land in dispute shall for the current year, be cultivated by the person in whose favor the written decision by the Revenue Officers shall have been made, but such decision shall not give any title to permanent possession of the land.

21. Persons who are desirous of cultivating unoccupied lands, may take them at any period during the year, but persons who may intend to throw up lands, shall signify such intention within the period to be fixed by each Collector for the surrender of lands in the actual occupation of any Cultivator—all lands retained after proclamation so made, will be liable to be assessed with public revenue.

22. Where the lands so thrown up in any one year are lands held under meerassy tenure, the previous occupant or occupants

occupants of them, shall be at liberty to reclaim them in the ensuing year, on agreeing to cultivate them, and to pay the public revenue due thereon.—The temporary occupant shall be considered a Pyacarry only.

23. The assessment to be fixed on fields under this Regulation shall not hereafter be raised in cases where the productive powers of the land shall have been increased by improvements made by the Ryots at their own expense in digging wells, repairing tanks, &c.

Note.—This applies chiefly to the dry grain Province of Coimbatore.

24. In cases where no person offers to take a field to cultivate during the season of cultivation, Cultivators shall be at liberty to apply to occupy fields so relinquished for pasture, on agreeing to pay, where a pasture tax is usually levied, the pasture tax customarily assessed on fields preserved for grazing.

25. Collectors, under the authority of the Board of Revenue, may issue cowles for the encouragement of the cultivation of waste lands, for the digging of wells, for the construction of tanks, for the irrigation of land, for the cultivation of Indigo, Sugar Cane, Cotton, or of any exotics, and for the breeding of Cattle and Sheep for sale.

26. The terms upon which it is proposed to grant cowles for the purposes above described, shall be submitted by the Collector for the approval of the Board of Revenue, and confirmation of the Governor in Council.

27. Upon a Cultivator occupying waste land for cultivation he shall be entitled to receive a puttah under the signature of the Collector, specifying the period for which he is to hold the land on cowle and the public revenue he is to pay thereon.

28. When (5) land may be held on cowle for a term of years, the rate of assessment of the last year of the cowle shall

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(5) Persons building tanks at their own expense should pay only from one half to two thirds of the full rent of the extra land brought into cultivation by means of such tanks, or they might be permitted to enjoy from one third to one half of such land rent free.—The passion for building tanks is so great among Hindoos, that they are

shall be considered as the future fixed rate of assessment, except in the following cases.

1st. When a person may excavate or sink a well and make a new garden, he shall at the expiration of the term of the cowle, enjoy one third of the land or produce, free from tax, that is to say, he shall only pay two thirds of the full revenue which such land would otherwise be liable to pay.

2dly. When a person may construct a new tank for the irrigation of lands, he shall receive from the Governor in Council as a testimony of their approbation and an encouragement to others to follow his example, a grant of the public revenue of .. of the land newly brought into cultivation, that is to say, he shall pay only of the full revenue of the land watered from such tank.

29. The Cultivators shall be entitled to, and may demand from the Curnums of the villages, a cultivation chit for each field, at the time of occupancy, shewing the public tax on such field, and when it may be proved to the satisfaction of the Collector, that any Curnum has refused to give such chit, the Collector shall have authority to levy a fine from him not exceeding

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are often satisfied with one fourth, or even one tenth of the land watered by it; but the consequence generally is, that their successors are unable to keep up the necessary repairs from such slender means, and that the work goes to ruin—substantial Ryots often engage in tank building, miscalculate the expense, sink their whole property and leave the work unfinished.—New tanks are not so much required as the repair of old ones, for in most tank districts there are already as many, or more than are adequate to the wants of the present population.—What is proposed in this Section appears to be at variance with the principle laid down in Section 23—that the assessment when fixed shall not be raised when land is improved by wells, tanks, &c. at the expense of the Ryot.—There can be no doubt but that the adoption of the principle would in all districts be favourable to the Ryots and to the ultimate increase of the revenue.—But in some distr[illegible] numbers of new wells and tanks might be dug to advantage, it might for many years reduce the present amount of revenue by gradually withdrawing the Cultivators from the old high-rated to the new low-rated lands. There are, however, but few districts in which this effect would be much felt, and the principle might perhaps without any danger be extended to all.—Should it, however, be thought unsafe to introduce it generally without longer experience, the terms which it has already been proposed to allow for improvements by tanks, wells, &c. might be adopted to advantage.—By Colonel Munro.

exceeding   Rupees.—The form of the chit shall be approved by the Collector in the first instance, and be submitted for the confirmation of the Board of Revenue.

30. When (6) the settlement of the amount due from each contributor shall have been concluded, puttahs under the seal and signature of the Collector, in a form to be approved by the Board of Revenue, shall be granted to each contributor, specifying the names and extent of the fields cultivated by them, and the amount of the public revenue they are to pay.

31. Receipts shall be granted to all contributors of public revenue for their payments on the public account through all the gradations of collection, viz. 1st, by the persons employed by authority or custom to collect the revenue of the village from each contributor, whether such collector of the public revenue be a Public Officer, Head Inhabitant or Curnum; 2dly, by the Tahsildars to the Village Officers; and 3dly, by the Collector to the Tahsildars.

32. When (7) a payment on account of public revenue shall have been made by a Cultivator or other contributor to an inferior Agent, such Agent shall grant a receipt for the amount, and upon forwarding such receipt to the Talook Cutcherry, the Cultivator shall receive in exchange for it, a receipt under the signature of the Tahsildar.

33. The (8) receipts shall specify the date

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(6) All puttahs should have the seal of the Collector; but as they amount in different districts to from 80,000 to 100,000, he cannot possibly put his signature to them, unless where the district is small.

(7) The receipt of the Village Servant to the Ryot is sufficient.—There are often five or six thousand Ryots in a Tahsildarie, who pay their revenue in six or eight kists.—Were the Tahsildar to give a receipt to each Ryot for each kist, it would require 30 or 40,000 receipts and would occasion a vast deal of labour and a great hindrance of other business without any benefit.

(8) The general receipts to each Cultivator at the close of the year after the payment of all demands, proposed to be given by the Tahsildar, should be given by the Curnum or Head of the village. The Tahsildar's receipts should only be given to the Village Officer for the collections from the village.—To require him to give receipts for the kists of individual Ryots, would in practice be attended with a great deal of confusion, and would even, if practicable, be detrimental to the public service, by occupying so much of his time as not to leave him enough to give to more important points of his duty.

date of payment, and the kist for which paid—a form of receipt shall be lodged by Collectors with each Tahsildar and each inferior Agent, so soon as all demands have been liquidated for each fusly year—a general receipt shall be granted by the Tahsildar to each Cultivator who has paid all demands in full—a form for this receipt shall be furnished by the Collector.

34. Tahsildars shall compare the receipts granted by the inferior Village Agents with the payments made to him on account of the village, and shall report to the Collector where any excess of collection shall appear to have been made by such inferior Agents.

35. Curnums shall be bound on the application of any Cultivator or contributor of public revenue, to furnish him with a copy of the demand, collection, and balance account of such individual, and also to allow him to read, or to read to him, the accounts of village charges. Where Curnums shall be proved on complaint to Collectors to have neglected or refused to comply with the rules herein laid down, such Curnums shall be fined in a sum not exceeding Rupees for the first offence, and in a sum not exceeding for the second offence.

36. When it may be proved to the satisfaction of the Collector that Tahsildars, the Revenue Officers under him, Head Inhabitants or Curnums have neglected or refused to grant the receipts specified in Section of this Regulation, the Collectors shall have authority to levy a fine not exceeding Rupees from the and not exceeding Rupees from the for each case of neglect or refusal.

37. Where disputes may arise between the Cultivators and the Collector, regarding the amount of the assessment in money or share of the produce justly demandable from such Cultivators, under the assessment authorized to be made as public revenue by this Regulation, the Collector, where he considers the demand just, shall make, or cause his Tahsildar or other authorized Agent to make, the demand in writing.

38. Cultivators, on receiving such written

ten demand, shall be bound to pay the money in the first instance.—Cultivators having paid the demand so made, shall be at liberty to institute a suit in the Zillah Court, for the recovery of whatever sum he may consider to have been unlawfully collected from him by the Collector or by any person employed by him.

39. If the demand of the Collector shall prove to have been incorrect or not justly due, damages shall be awarded to the Cultivator in a sum not exceeding double the amount of the excess of revenue levied in addition to the repayment of the over-collection, with interest at 12 per cent per annum.

40. All suits instituted by Cultivators for the recovery of excess of revenue levied by Collectors or under their authority, shall be heard and decided by the Judge as summary suits, and in preference to all other suits, with the least practicable delay.

41. Where Cultivators or other contributors of the public revenue shall fail to pay the public revenue, the Collector shall have the power of keeping such Defaulters under personal restraint for a period not exceeding two months, either by placing Peons over them or by confining them in the Talook or Huzzoor Cutcherry, or in any other suitable building.

42. If at the expiration of two months, Defaulters shall refuse to come to any arrangement for the liquidation of the public revenue due by them, the Collector shall either proceed to the attachment of their personal property, or in cases where he may consider it necessary, the Collector shall send the Defaulter to the Civil Jail of the zillah, with a precept to the Government Vakeel to make a motion to the Judge in or out of Court, for the confinement of the Defaulter—The Judge, whether in or out of Court, shall pass an order and cause the Defaulter to be confined, without going into any previous inquiry as to the justness of the debt for which he is confined.—On the Defaulter so confined, paying the demand against him or giving security to the Judge, or Collector, for the due discharge thereof within 15 days, he shall be forthwith released.

43. Where

43. Where Defaulters and their Sureties may fail to discharge the demand against them within the time limited in the security bonds, the Judge, on the motion of the Collector, made in or out of Court through the Government Vakeel, shall commit the Defaulter and the Security or Securities to prison, to be dealt with as the law directs.

44. Collectors, previously to attaching personal property, shall allow such reasonable time as may appear to them to be proper, for the discharge of the public revenue which may be due, and if the Defaulters should still persist in refusing to come to any adjustment, the Collector shall notify the intended sale of the property at 30 days from the date of such notification.

45. The sale of property under attachment, shall be made by Commissioners to be appointed by the Collector by a written instrument. Such Commissioners shall be liable to prosecution before the Judge or Magistrate, as the case may be, for all breaches of the law of distraint.

46. The (9) ploughs and implements of husbandry and trade, the cattle trained to the plough and the seed grain of the Cultivators, shall not be distrained for arrears of revenue, so long as any other property shall be forthcoming—where balances may arise from the insolvency or absence of inhabitants of a village, no additional assessment shall be levied from the

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(9) Even villages where "the inhabitants collectively have not entered into any agreement for the rent of the public revenue," Government ought to reserve the power of making up to a limited extent the loss arising from individual failures by an extra assessment on the village.

The practice is general under all Native Governments where rents are paid in money. It is the best security against demands for remission on false pleas of losses or poverty, because the Ryots who are to pay will not suffer such pretences to screen any person who can pay his balance. The extra assessment might be limited so as not in any case to [illegible] per cent. of the rent of each Ryot on whom it is levied. The Collector might be prohibited from levying it without the previous sanction of the Board of Revenue. In districts where the assessment is high the extra demand should rarely be made, but where the assessment is moderate and more particularly if it has been lowered under the Company's Government in order to ease the Ryot and facilitate the collection of the revenue, the extra demand might be resorted to with more freedom, because it could only be considered as a casual payment from the portion of rent which had been remitted from the former standard.

the other inhabitants of the same or any other village to make good such balances, unless in cases where the inhabitants collectively have entered into any agreement for the rent of the public revenue.

47. The provisions of Section 41 to 46 inclusive of this Regulation, shall be applicable to persons liable to pay personal or professional taxes, or taxes on income, commonly called ready money taxes, paid by persons not Cultivators, and the taxes demandable on account of Government from such persons shall be collected from such persons under the provisions of these Sections.

48. In all cases not provided for by this Regulation, the public revenue shall henceforth be collected from Cultivators individually, or Cultivators collectively renting their villages according to the rules of Regulation XXVIII, A. D 1802; and Regulation XXVII, A. D. 1802, shall henceforth be considered applicable only to intermediate Renters, permanent or temporary Zemindars, Shotriumdars, Jageerdars and Enamdars.

49. Where (10) a Cultivator or other contributor shall complain to Collectors of unauthorized and illegal exactions having been made from him by the Tahsildars, their authorized Agents, Heads of villages, Village Servants or any other person, and where it may be proved to the satisfaction of the Collector that such exactions have been made, the Collector shall cause the amount to be immediately refunded and paid to the Complainant, and shall levy a fine on the Offender not exceeding four times the amount of such unauthorized exaction. If such Offender be a public servant on the establishment of the Collector, he shall, in addition to the fine, be

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(10) This Section, in order to answer its intention, should extend not only to cases "where a Cultivator or other contributor shall complain to Collectors of unauthorized and illegal exactions," but to cases when, without any complaint having been preferred, the Collector discovers that such exactions have been made. Not one Ryot in a hundred ever complains of exactions. The Collector would know very little of them were he to make no inquiry without a previous complaint. The Ryot seldom complains unless he is encouraged by the Head of the village to come forward; but as the Head of the village is usually himself a party in the exactions, it is not likely that he will endeavour to bring them to light. Even where he has no concern in them, he is commonly prevented by his fear of the superior Revenue Servants from giving any information.

be liable to dismission, and be declared, at the discretion of the Governor in Council, incapable of again serving the Company. —A copy of this clause shall be delivered to all public servants, and an acknowledgment of its having been received be taken.

50. In (11) order to prevent litigious suits, and to secure public servants from continual accusations, complaints of exactions must be made to Collectors within   months after the expiration of the fusly year in which such exactions were levied; if not made within that period, the parties aggrieved shall be referred by the Collector to the Zillah or other Court competent to afford redress.

51. Where exactions are proved to the satisfaction of the Collector, the demand for the refund of such sums as have been proved, shall be made by a writing under the signature of the Collector, and the amount shall be collected in the same manner as an arrear of revenue, whether such refunds be due from Public Officers, Head Inhabitants, Curnums, or any other description of persons.

52. Where persons called upon to pay such refunds may consider themselves aggrieved by the demand, they shall be at liberty to institute a suit against the person or persons by whom they may consider themselves aggrieved, in the Civil Courts within 30 days, on first paying the demand or on giving good and sufficient security for the payment thereof.

53. As

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(11) The provisions of this Section, if acted upon, would destroy all the benefit of those of the preceding one.—A Ryot will hardly ever carry a complaint of exaction to the Zillah Court, and if the Collector be debarred from taking notice of it unless preferred within a certain number of months after the expiration of the fusly year, "in order to prevent litigious suits and to secure public servants from continual accusations"—The affect of such a rule would be to encourage exaction and embezzlement, for it would in fact hold out indemnity to every Revenue Servant who had made exactions, if he could only prevent their being complained of for a few months after the end of the year.

They are seldom discovered until the year following that in which they are levied, when the Collector is making his circuit; but if he is not vigilant they may remain unknown for several years.—There ought, therefore, to be no limitation as to the time of his taking cognizance of them.—There will be litigious complaints, but they will be few compared to the number of cases of real grievance, and they can occasion no inconvenience which ought to be remedied at the expense of preventing in any degree the redress of so great an evil as illegal exaction.

53. As (12) it will not be possible for the Board of Revenue to examine and report to Government on the proceedings of Collectors for the realization of the public revenue under annual settlements, unless Collectors report their proceedings in due time; Collectors who have annual settlements to make with the Cultivators, shall transmit their report on such settlements to the Board of Revenue on or before the on pain of incurring the displeasure of the Governor in Council.

54. All fines authorized to be levied under this Regulation, shall be levied in the mode and manner prescribed for the collection of an arrear of revenue under Regulation XXVIII, A. D. 1802.

55. The powers given to Collectors in this Regulation shall extend to Assistant Collectors, whenever Collectors may consider it expedient to delegate their authority

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(12) The period within which Collectors may finish their settlements where they are made annually, must vary according to a variety of circumstances.—The settlements will require the longest time where the district is extensive and the crops late; but there is no district in which he may not finish them by the beginning, or at farthest the middle of April; and if a month be allowed to return to his Cutcherry and prepare his accounts, his Report on his settlement may always be transmitted by the 1st, or at the latest the 15th of May; but there are many districts in which it may be transmitted at least a month earlier.—Collectors should be required to finish not only their settlements, but also their collections within a limited period—under a Ryotwar Settlement whatever cannot be collected within the fusly year or within one month after its close, ought to be remitted.—If the Ryot can pay, the whole of his rent can always be collected within that period.—If he cannot pay the demand ought to be relinquished, for whatever he might pay at a later date would not be the balance of the last year, but an anticipation of the rent of the current one. By the adoption of this limitation some fraudulent Ryots might possibly withhold balances which they had the means of discharging, but the number would be few and the loss of revenue trifling and of no account, when weighed against the evils which arise from following the demand of balances from year to year.—The practice of collecting balances in succeeding years is the source of great oppression to the Ryot and great fraud on the revenue.—It introduces a loose mode of management, renders the Revenue Servants negligent in collecting at the proper times, facilitates frauds by letting balances rise and accumulate to such an extent that it becomes impossible to investigate the real cause of them, and it harasses and ruins many Ryots by subjecting them at distant periods to demands for balances which they are unable to discharge.—Any rule which may be adopted for prohibiting the collection of balances after a certain period should not make part of a Regulation, but should be inserted in the instructions to Collectors and be liable to suspension by the Board of Revenue in cases where fraud was evident.

authority to Assistants, and all acts done by Assistants to Collectors, or Native Officers under the orders of a Collector, or under these rules, shall be held to be acts of the Collector.

56. Where Collectors are required to measure, class, and assess a money revenue on, land from which a revenue was formerly demandable in kind, or to fix a money revenue on land from which a revenue in money was demandable, fluctuating with the variations in the produce, they shall be guided by the following* rules.

A. D. CAMPBELL,
Secretary.

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* These are the rules to Surveyors and Assessors, issued by Colonel Munro, in the Ceded Districts, which have already been circulated to the Collectors.

Extract from a

MINUTE OF THE BOARD OF REVENUE,

Under date the 5th of January 1818.

Para. 1. THE Board proceed to take into consideration the voluminous correspondence noted in the margin, connected with the important orders from England, directing the abandonment of the existing system of revenue administration, and the introduction of the Ryotwar mode of settlement and collection, in all practicable cases, throughout the provinces subject to the Government of Fort St. George.

2. From the time that the East India Company first acquired the sovereignty of these territories, the land revenue has continued to constitute the chief branch of the public resources; and from it's paramount financial importance, as well as from it's intimate connexion with the interests of the great agricultural body of the people, discussions respecting the preferable mode of managing this revenue have occupied a considerable share of attention, not only on the part of every successive Indian Government, and their subordinate Boards, but of the controlling Authorities, and occasionally even of the Legislature, at Home.

3. In consequence of the fluctuating nature of our administration, however, both at home and abroad, a preference has been given at different periods to different revenue systems: the Zemindary settlement, the settlement on lease to intermediate renters, the Village settlement on lease with the inhabitants, and the Ryotwar settlement, have each had their advocates both in India and England; each in it's turn has been adopted, established, and abandoned; and each therefore may now be found partially to obtain in some of the districts under this Presidency.*

4. That

From the Chief Secretary to Government, under date the 11th Sept. 1812.
To the Government, under date the 28th January 1813.
From the Chief Secretary to Government, under date the 8th June 1813.
To the Government, under date the 10th June 1813.
To Do. Do. 16th August 1813.
To the Chief Secretary to Government, under date the 30th August 1813.
From the Secretary to Government in the Revenue Department under date the 3d September 1813.
From Do. Do. 1st July 1814.
From Do. Do. 29th March 1815.
From Do. Do. 20th Oct. 1815.

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* The Zemindary settlement prevails in Ganjam
Vizagapatam
Rajahmundry
Masulipatam
Guntoor
Salem
Chingleput
The Cuddalore District, and
The Western, Southern and Chittoor Pollams.

The Ryotwar in .... Malabar
Canara
Coimbatore
Madura and Dindigul.

The Village lease in .... The Ceded Districts
Nellore
The two Divisions of Arcot
Palnaud
Trichinopoly
Tinnevelly, and
Tanjore.

Single villages are sometimes even now rented out to individuals not connected with the villages; but whole talooks have not been so rented for a long time, except the talooks granted in rent to Major Evans, which have since been resumed by Government.

4. That this instability in our system of revenue management has long been, and still continues to be, an evil of great magnitude, appears to be universally acknowledged; and the object of the Honorable Court of Directors in directing the introduction of the new mode of settlement, prescribed in their late Revenue Dispatches, seems to be the final adoption of a fixed and permanent arrangement respecting their land revenue, by the establishment in all practicable cases of the Ryotwar settlement, selected after much discussion and investigation in England, as the least objectionable and most profitable of the different systems that have hitherto prevailed, and modified so as to conform to the general principles of justice prescribed by the British Legislature for the Government of India.

5. In order to prevent any misunderstanding on the part of the subordinate local Officers in carrying the orders from England into effect, it will be necessary to illustrate the general principles of the modified Ryotwar system, as prescribed by the Honorable Court of Directors, and to explain, for the information of the several Collectors, the chief points in which it differs from the settlements at present in force in their respective districts.

6. For the better understanding of this important subject, the Board find it necessary, in the first instance, to advert to the subject of private property in the land; more especially as, entering on a system of revenue administration novel to many of the local revenue officers, it is particularly necessary to caution them against any infraction of individual rights, which the Board observe that it is the particular desire of the Honorable the Court of Directors to uphold, but which can never be efficiently protected, so long as they continue imperfectly understood.

7. In the territories subject to this Government, the persons whose rights are more or less immediately connected with the soil, and consequently with the land revenue, may be divided into three distinct classes—*the actual labourer*, *the ryot*, or cultivating inhabitant, and *the zemindar*; but the rights of the two former of these classes are found to vary with the different nations to which they belong.

8. It may be useful here to explain that most ryots employ labourers to aid them in the tillage of the land they occupy; but in some districts, (districts abounding in dry grain land particularly) labourers occasionally become proprietors of a plough; in other words, there is a class of poor ryots who plough in the season of cultivation and follow other pursuits for a livelihood when it is over. In some instances zemindars, renters of a talook or village, and shotriumdars who are permanent renters of a village, have ploughs of their own, worked by their own labourers and bullocks. This is not, however, a general practice, nor a practice in any case carried to a great extent. All intermediate agents between the ryot and the Government, whether permanent or temporary, receive the public revenue demandable from the land cultivated by the ryots; but with the exceptions specified and a few others, they seldom engage in cultivation.

9. The provinces now subject to this Government appear originally to have constituted several distinct Hindoo States, which are still to be traced by the difference of language, manners, and customs, that so strongly distinguish the inhabitants of one part of the country from

from the other.—The five Northern Circars of Ganjam, Vizagapatam, Rajahmundry, Masulipatam and Guntoor, together with the Districts of Bellari, Cuddapah, Palnaud and Nellore, or wherever the Telinga is the language of the people, may be considered one of these; the second may be said to include the district of Chingleput, the two divisions of the Arcot Soobah, Salem,* Baramahl, Coimbatore, Madura, Dindigul, Trichinopoly, Tanjore and Tinnivelly, or wherever the Tamil language is spoken; and the third comprises the provinces of Malabar and Canara, on the other Coast of the Peninsula, where the Malayalam and Toolavoo are the vernacular dialects of the country.

10. In all of these districts, the labourer, who holds the plough, and performs the inferior offices of husbandry, is of the lowest, poorest, most ignorant, yet most numerous order in society; in general an outcast, or at least often of the degraded class of Hindoos, and therefore usually resident in the outskirts of his village; every where without any property in the land which he can transfer by gift, sale, or bequest, and receiving from his employer, the ryot, little more than food, with a scanty supply of raiment. THE RIGHTS OF THE LABOURER.

11. It is almost superfluous to remark that with this description of persons the government officers have seldom had any direct communication; yet this may possibly be the cause that their situation has not yet received that consideration which it appears to merit; for it is not, perhaps, sufficiently known, that throughout the Tamil country, as well as in Malabar and Canara, far the greater† part of the labouring classes of the people have, from time immemorial, been in a state of acknowledged bondage, in which they continue to the present time.

12. In Malabar and Canara, where the land is very generally divided and occupied as separate and distinct properties, the labourer is the personal slave of the proprietor, and is sold and mortgaged by him, independently of his lands‡.—In the Tamil country, where land is of less§ value and belongs more frequently to a community than to an individual, the labourer is understood to be the slave rather of the soil, than of it's owner, and is seldom sold or mortgaged, except along with the land to which he is attached; but in Telingana, where it is difficult now to trace the remains of private property in the land, this class of people is considered free. ‖

13. It is certainly a curious circumstance that, in those provinces where the severe and arbitrary system of the Mussulman government

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* In some detached parts of Salem, Baramahl, Coimbatore, and Bellari, the Canarese is spoken.—This arises from these districts comprehending part of the borders of the ancient kingdom of Carnataca, but the small extent of our territory in which that language is spoken, renders it unnecessary to class it separately from the rest.

† It is only the greater part, not the whole, of the labourers in these countries, that are slaves; many of them are also free.

‡ As it is not the interest of the landlords in Malabar and Canara to sell the slaves who cultivate their lands, they usually dispose of the increasing stock only, for which they have no immediate use; but their power to dispose of all their slaves, independently of their lands, seems undisputed.

§ The cause of land being of less value in the Tamil country than in Malabar and Canara, will be noticed hereafter.

‖ In Telingana, a labourer cannot remove from one village to another pending engagements which he has not fulfilled; but he is free to make his own terms, and after performing the engagements into which he voluntarily enters, becomes again the master of his own labour.—It is believed, however, that the labourers in Telingana generally remain in the same village and attached to the same family of the ryot from generation to generation.

ment was established at the most early, and for the longest period, where consequently the public assessment on the land is the most high, and private property in the soil the most rare and least valuable, the labourer should also be the most free; while his condition is the most abject in those countries where the ancient institutions of the Hindoos have been the least disturbed, where the public demand on the soil is the most light, and private property in the land is universal and of the highest value.—It seems probable, however, that in former times slavery may have been as prevalent in the northern, as it now is in the southern and western provinces; and the same circumstances that reduced the land*lord* of Telingana to the situation of a land*holder*, may have tended gradually to weaken the power he possessed over his slaves, until they finally became altogether emancipated from his authority.

14. There cannot, however, be a doubt that the slavery prevalent among the lower classes of Hindoos, is of a very different and opposite nature from that so strongly and justly reprobated in England, in as much as foreign traffic or external commerce in slaves is quite different from domestic slavery. It has been stated by very competent authority, Mr. F. W. Ellis, the Collector of Madras, that in the Tamil country, the *Parrigars* and *Pullers*, most of whom are slaves attached to the lands of the *Vellaler*, as well as the *Pulli*, who are generally serfs on the lands of the Bramin meerassidars, sometimes claim *meras* or hereditary private property, in the "incidents of their villainage," and that "it is generally allowed to them and their descendants, on proving their former residence in the village, however long they may have been absent from it."—On the other hand, the late Magistrate in Malabar, in addressing Government, respecting the sale of men, women, and children, of the Poilar, Cherumakul, Panian, Kanakan, Kallady, Yccallan, and Nacady tribes, submits that "if the general question of slavery, as recognized by the local usages of Malabar, or by the Hindoo and Mahommedan law, is not affected by the laws made to abolish the slave trade, adverting to the wretchedness and diminutive appearance of this description of natives, it still appears to be a subject well worthy the humane consideration of the Right Honorable the Governor in Council, to enact such legislative provisions as will tend to ameliorate their condition, and prevent their being sold out of the talook, or indeed off the estate, the place of their nativity, and above all from being exposed for sale, by public auction, in execution of decrees or in satisfaction of revenue* demands."

See Note on Para. 3d of the Enclosure to Mr. Ellis's Letter under date the 30th May 1816.

See Enclosure in Mr. Secretary Hill's Letter, 9th December 1814.

15. The right which the slaves in the Tamil country possess to continue attached to the soil where they are born, which, though not universal, is pretty general among them, their dependence rather on a community than on an individual, and perhaps the vicinity of some of them to the Presidency, where a general knowledge prevails that the spirit of our Government is inimical to bondage, seem all, more or less, to have contributed to render their condition, in some degree at least, superior to that of their brethren on the other Coast.—It is by no means, however, to be understood, that this is universally the case; their treatment necessarily depends principally on the individual character of their owners, and when

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* The Board are not aware that this is ever done in satisfaction of revenue demands, payable direct to the Government; but all assignments of revenue give a right to make revenue demands, and the assignee is at liberty to follow the established practice in realizing his lawful demands, where the practice and the law are not at variance.

we reflect on those evils that are inseparable from even the mildest state of slavery, and consider how large a portion of our most industrious subjects are at present totally deprived of a free market for their labour, restricted by inheritance to a mere subsistence, and sold and transferred with the land which they till; policy no less than humanity, would appear to dictate the propriety of gradually relieving them from those restrictions which have reduced them, and must otherwise continue to confine them, to a condition scarcely superior to that of the cattle which they follow at the plough.

16. While such, in the opinion of the Board, ought to be the policy to be pursued with regard to this class of people, it would be obviously unjust to interfere with the private property which there can be no doubt that the ryots at present possess in their slaves; and it might be dangerous too suddenly to disturb the long established relations in society subsisting between these two orders. For the present, therefore, it would seem sufficient, with the view to prevent oppression or abuse of authority, to define by legislative enactments the power which may be lawfully exercised by a ryot over his slaves; but as the revenue records do not afford information sufficiently minute and satisfactory for this purpose, it is resolved to call the particular attention of the Collectors in Canara, Malabar, and the Tamil country, to this subject, and to desire that they will take an early opportunity to communicate fully their sentiments thereon for the consideration of the Board.

THE RIGHTS OF THE RYOT.

17. In proceeding to investigate the rights of the ryot, the Board deem it proper to premise, that this term which is familiar to all acquainted with Indian finance, as applied to designate the cultivators of the soil in general, is here employed by them to distinguish that particular class only among them who employ, superintend, and sometimes assist the labourer, and who are every where the farmers of the country, the creators and payers of the land revenue.— In many parts of the Tamil country, but especially in the province of Tanjore, the privileges of many of this class have been purchased, usurped,* or acquired, by bramins, and in Malabar, by Moplas, or Mussulmans of Arabian descent, who now therefore represent the original ryots; but in general, like the Nayrs of Malabar, the Vellalers of the Tamil country, the Coombees of the Ceded Districts, and the Reddies and Naidoos of the Northern Circars, the ryots are the principal among the Soodras, the lowest of the pure Hindoo tribes, who appear originally to have possessed the exclusive occupancy of the land throughout Hindoostan.

18. The universally distinguishing character, as well as the chief privilege of this class of people, is their exclusive right to the hereditary possession, and usufruct of the soil, so long as they render a certain portion of the produce of the land, in kind or money, as public revenue; for whether rendered in service, in money, or in kind, and whether paid to rajahs, jageerdars, zemindars, poligars, mootahdars, shotriumdars, maunnamdars, or government officers, such as tahsildars, amildars, aumeens, or tanadars, the payments which have always been made by the ryot are universally termed, and considered, the dues of the Government.

19. The hereditary right of the ryot, as above described, though every where of the same, or at least of a similar nature, is in value very

* See an instance of transfer by the power of the sovereign authority, in Mr. Hodgson's report on Tinnevelly, dated 24th September 1807.

very different in different districts.—After discharging the wages of his hired labourers, and defraying the subsistence of his slaves, or other immediate expenses of cultivation, if the public assessment payable by him is so moderate as to leave him a considerable annual surplus, his interest in the soil is that of the land-*lord*, and his land yields a clear land rent, and is of course a saleable and transferable property; but where the revenue payable by him is so high as to absorb the whole of the landlord's rent, and to leave him a bare and precarious subsistence only, his interest in the land dwindles into mere occupancy, and from a land*lord* he is reduced to a land-*holder*, still indeed clinging to the soil and subsisting by tilling it, but no longer possessing any saleable property in it.

20. The value of the ryot's right, therefore, varies with the weight of the public assessment on the land, which is generally found to be heavy in proportion to the length of time that the country may have been subjected to the Mahommedan government. On the western coast of the Peninsula, where the Mussulman power was both of the most recent introduction, and of the shortest duration, this right constitutes a property of great value, which is vested in each individual ryot. In the Tamil country, it is vested more frequently in all the ryots of a village collectively, than in each individually, and is of less value than in Canara and Malabar, and sometimes of little or no value as a saleable property. In the Ceded Districts and Northern Circars, which were the longest under Mahommedan rule, though the Coombees, Reddies, Naidoos, and other Cadeem* inhabitants assert their hereditary right to a priority and preference of occupancy, they do not now appear to possess any saleable property in the soil.

IN MALABAR.
See Mr. Warden's Letters to the Board, dated 20th April, and 21st September 1815.

21. In the province of Malabar, the exclusive right of the ryot to the hereditary possession and usufruct of the soil, is known by the term Jenm, or *birthright*, and originally belonged exclusively to the natives of that province, being vested partly in the Namboories, or bramins peculiar to the western coast, but chiefly in the Nayrs, who though soodras, constituted at once the chief landed proprietors, and the principal military tribe of Malabar. In latter times, however, the Moplas also, descended from the numerous Arabian colonies that emigrated and settled in Malabar in the earlier centuries of the Mahommedan era, have by degrees become possessed of a considerable share of the jenm property of that province.

22. It is a most remarkable circumstance that, until the conquest of Malabar by the Mussulman princes of Mysore, this right seems to have been held by the jenmkars free from any condition of a payment, in money or produce, to the government; for, until that period, a land revenue appears to have been altogether unknown to the people. Previously to that event, the province was divided into a number of petty independent principalities, and the revenue of the prince consisted of the jenm of his own hereditary lands, of a certain portion of all the property of which his Mopla subjects died possessed, levied under the denomination of *poorashandrum*, before the next heir could take possession; of imposts on trade, and mint duties; fines for criminal offences, protection money from fugitive subjects of other rajahs, escheated and confiscated estates, offerings by his subjects at the great annual festivals, and at

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* Cadeem قديم means *ancient*.

at the investiture of each senior rajah; professional taxes on weavers, distillers, &c., and the royalties of gold ore, elephants, ivory, teak trees, bamboos, vessels wrecked on the coast, and a few others; but the jenmkars, or persons vested with the jenm right, paid nothing to the Government.—The Nambooory and Nayr jenmkars may indeed be said to have rendered their dues to the public, by the performance of service to the State; the various rites of the Hindoo church devolving on the former, and the defence of the country on the latter tribe*; and the general tax levied on all the property of the Moplas, at their death, may be considered as having fallen on their lands, as well as on their other property; but the Namboories and Nayrs did not contribute, either in kind or money, to the support of the State; and the tax paid by the Moplas was a general tax on the capital of a wealthy tribe of foreign settlers, not a tax upon the land.

23. Nothing, therefore, could be more complete than the property in the soil thus vested in the jenmkars—after defraying the expenses of cultivation, the produce of the land, or it's value, was their own, free from tax.—The jenmkar held the land on the tenure of the sword, and as he was entitled to subsistence money when called into active service, the condition of the tenure still left it a very valuable property. Hence, in Malabar, there were none of those hereditary village registers who, under the denomination of Curnums, Conicopillies, or Shambogues, were elsewhere universally found necessary by the Government, to keep detailed accounts of the occupation and cultivation of the soil. The non-existence of a land revenue in that province rendered the employment of such persons unnecessary; and the jenmkars, free from all interference of this kind, were the independent owners of the land. They held, by right of birth, not of the prince, but in common with him, and therefore may be considered as having possessed a property in the soil more absolute than even that of the landlord in Europe.

24. The Namboories or bramins, however, as well as the Rajahs, the Mopla merchants, and many others among the jenmkars of Malabar, being precluded by the nature of their several avocations from the immediate superintendence of the cultivation of the soil, were in the habit of renting out their lands and slaves, on lease for a limited period, to an inferior, but most useful description of ryots, termed Patomkars.—These persons, in consideration of paying to the jenmkar, not a share of the produce, but a certain fixed *patom* or rent for a defined extent of land, generally in kind, but sometimes in money, according to mutual agreement, became vested, *for the period of their leases*, with all the rights of the jenmkar, except that of disposing of his jenm. The Patomkar, therefore, was an under ryot, holding on temporary lease from the jenmkar, in the same manner that the tenant or farmer holds of the landlord in England, or the Pyacarri of the meerassidars in the Tamil country, except that the Pyacarri right is sometimes permanent or hereditary.

25. Though many of the jenmkars rented out their lands, in this manner, to Patomkars or tenants, many of them also cultivated their own lands; and to the character of landlord united that of farmer also.—The whole of them were remarkable for the extraordinary

* The province of Malabar was divided into *deshyums*, or divisions, sometimes called *villages*, and these again into *naads*, or subdivisions; and each naad was assessed, not with a certain number of pagodas, but with a certain number of nayrs; the number allotted to each being well known even at the present day.

dinary tenacity with which they clung to their jenm, with it they never could be induced to part, except in consequence of the most urgent necessity, and this strong attachment to their hereditary property seems to have given rise in Malabar to a third class of men, who though neither jenmkars, or landlords, nor patomkars, or tenants, are now more intimately connected than either with it's landed interests.—The Board allude to the Kanumkars,* or holders of the *kanum*, the peculiar land mortgage prevalent in this province.

26. The peculiarity of the kanum, or land mortgage prevalent in Malabar, consisted in it's never admitting of foreclosure, and it's containing within itself an inherent principle of self-redemption.

27. The jenmkar, when in distress, rarely sold his jenm; he generally borrowed money on the security of his land, which he pledged to his creditor for the liquidation of the interest on the debt, and, by a series of deeds well known in Malabar, he could gradually raise nearly the full price of his estate, in the shape of a loan, on this kind of mortgage.—The debt thus incurred was considered fastened to the soil, which, with this incumbrance, might be transferred by the jenmkar to others; but the debt, until liquidated, could never be separated from the land.

28. Over the soil, however, the mortgagee had no controul, except what was necessary to ensure the due liquidation of the interest on his debt—so long as that was paid, the person holding the jenm right remained in undisturbed possession of the land, either cultivating it by means of his own hired labourers and slaves, or renting it out on lease to Patomkars or tenants; but on failure in payment of the interest on the debt, the kanumkar or mortgagee was immediately entitled to possession, he might then rent out the land to new Patomkars, or if himself a ryot, might cultivate it by means of his own people, but he was bound to pay to the person possessing the jenm right all rent or produce exceeding the interest on his debt; and though the person possessing that right, in consideration of a further advance of money by the mortgagee, might formally transfer it to him, and thereby convert him from the kanumkar or mortgagee, into the jenmkar or landlord of the soil, the kanumkar, as such, could never foreclose his mortgage, or dispose of the jenm to satisfy his debt.—To secure the interest thereon, he was entitled to possession, under the limitation respecting surplus produce or rent mentioned above; but however desirous of realizing the principal of his debt, he was obliged for this purpose either to wait the convenience of the jenmkar, or to sell or mortgage either the whole or a part of his kanum to another, who succeeded to his rights alone.

29. As all surplus rent or produce beyond the interest of the debt belonged, as before stated, to the jenmkar, where the debt was light he still retained a valuable property in the soil, and seldom lost possession of his estate; but where the debt was so heavy that the interest absorbed the chief part of the landlord's rent, the mortgagee, in consequence of the jenmkar's failure in discharging the interest on his debt, generally assumed possession, and the property of the jenmkar in the land was often reduced to a handful of grain, a measure of ghee, or some other nominal surplus, paid merely

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* From the want of proper explanations by the Collector, which have been since supplied, the Board, in their proceedings of the 16th January 1815, were led to confound the Kanumkar or mortgagee with the Patomkar or tenant.

merely to mark the nature of the tenure. The jenmkar, however, always retained the important privilege of redeeming, at any time, the kanum or mortgage, by paying off the principal of the debt; but if the kanumkar had obtained possession of the land, the value of any permanent improvements made by him, was also to be paid by the jenmkar previously to regaining possession.

30. This peculiar kind of perpetually redeemable mortgage, though not unknown in the Tamil country, is still prevalent chiefly on the western coast; but in Malabar, it possesses the peculiarity already noticed, which elsewhere is not attached to it, namely, an inherent principle of self-redemption. It was formerly considered, and is still claimed, and partially exercised, as the prerogative of the Malabar jenmkar, that all kanum or mortgage deeds shall be renewed after the lapse of a certain number of years, generally on the death of the jenmkar; and in issuing on these occasions new deeds, thirteen per cent is always deducted from the principal of the original debt. By periodical renewals and concomitant deductions of this kind, the land, in course of time, becomes released from it's mortgage, and at length reverts to the heirs of the jenmkar free of all incumbrance. This custom, from immemorial usage, seems gradually to have grown into prescriptive right, but from the circumstance of it's not being mentioned in any of the numerous written deeds in use in Malabar, by which our courts of justice seem chiefly guided in their decisions, as well perhaps as from it's bearing rather hard on the mortgagee, it does not now appear to be so generally observed as formerly.

31. Such were the respective rights of the jenmkars, kanumkars, and patomkars of Malabar, when that province was invaded by Hyder Ally, the founder of the mahommedan dynasty of Mysore. This prince, actuated by that arbitrary principle, which, unfortunately for the inhabitants of these countries, was not only adopted, but in general enforced, by all the mussulman conquerors of Hindoostan, regardless of private property in the soil, immediately declared *half the produce to be the share of the Sirkar*. Whether his executive officers calculated that the landlord's patom or rent exceeded that share of the produce, and therefore argued that to take a fixed portion of the patom, was in fact to obey their master's orders, or whether they were afraid strictly to enforce his mandate, among a warlike, bold, and only half subdued people, to whom a land-tax was as yet unknown, it may not now be easy to determine; certain it is, however, that while "the orders from the huzzoor were to "take half the produce, the orders of his local executive officers "direct a fixed share* of the patom to be taken as the sircar "share."

32. To collect a fixed portion *of the jenmkar's or landlord's rent*, was therefore the principle of the first land tax introduced into Malabar; but the ignorance, ability, corruption, or zeal, of the different local agents employed to carry this principle into effect led, as they ever must lead in every kind of detailed settlement, to great inequality of taxation; accordingly, says the present Collector, "on our accession to the government of the province, though we "were informed what the principle of the assessment was, we "found that the actual rate of taxation was different in every "district,

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* The Board do not clearly understand what share of the patom was *intended* to be taken, but it would seem probable, from various parts of the Collector's letters, that the portion intended was either one half, 50 per cent, or six-tenths, 60 per cent.

" district, and this unequal state of the assessment has remained " unaltered* to the present day."

33. The absence of all accounts of the land revenue in Malabar, proceeding from the non-existence of such a tax, necessarily left the assessors of Hyder without any other alternative for their guidance, in fixing the amount of the land tax, than the scanty and interested information to be gathered from the people themselves, or from a local inspection of the country; the original assessment, therefore, though unequal, was not in general oppressive, and from the highly improvable nature of the paramba, or garden lands of Malabar, which were assessed, not according to their extent, but according to the number of productive trees growing at the time upon them, this assessment, since our acquisition of the province, has gradually become less heavy, though perhaps still more unequal.

34. Very voluminous discussions have lately arisen, and are still pending, with the Collector in Malabar, on the subject of the equalization of this land tax; but though they have not yet been brought to a conclusion, the general impression of the Board continues to be, that infinitely more evil would arise from a revision of the assessment, necessarily involving an alteration in the value of almost every estate in the province, than could ever possibly be compensated by any good attending the attempt to equalize the present land tax. It's existing inequalities confessedly arise as much from the different degrees of labour bestowed upon the land, as from any original disparity of assessment; a revision of it, therefore, would, in fact, be tantamount to a tax on improvement, and would itself soon again require alteration, while it is to be borne in mind that, though the existing assessment is now light on many estates, it is stated by the Collector that it bears heavily on few or none.

35. The land tax introduced by Hyder into Malabar, which continues to the present time, was an assessment of so much money upon each (paramba) garden or plantation, and a separate assessment of so much money upon each (batty) seed land, or paddy field; and it has been calculated that it averages about 80 per cent of the Jenmkar's or landlord's patom in the southern, and about 50 per cent. in the northern talooks.—Accordingly where the landlord's rent was free from other incumbrances, there still remained to him, after the payment of this tax, a considerable though greatly reduced surplus, which he could enjoy, mortgage, or sell, as formerly; but, at the period of the imposition of the land tax by Hyder, the greater portion of the estates in Malabar had been pledged in kanum, and many of them, under the circumstances before explained, had come into possession of the kanumkars: the jenmkars, however, being entitled to all surplus produce or rent beyond what was necessary for the liquidation of the kanum interest, had hitherto enjoyed a greater or less landlord's profit, even from those estates; but this was now almost universally absorbed

* It is not quite correct to state that the assessment has remained "*unaltered*",—for, a revision of it took place in 1800 by Major Macleod: but the former assessment, which was almost immediately reverted to, was founded on that of the Commissioners of Malabar for the year of the Malabar era 976, and this was framed on a previous quinquennial settlement founded on that here alluded to as introduced by Arshed Beg Khan, Hyder's deputy, in the Malabar year 959, or A. D. 1783-4: so that in fact the assessment of Hyder is that which now subsists. For the causes which prevented the further revision of the assessment in Malabar, the Board beg leave to refer to their proceedings of the 16th January 1815.

absorbed in the payment of the public dues, and where it was not sufficient for this purpose, the loss fell on the kanumkar.

36. The assessment of Hyder, therefore, by generally reducing, and in some cases by nearly destroying the income immemorially derivable from the land by the jenmkar, materially loosened those ties that had hitherto so firmly bound him to the soil; but in proportion as it partially affected the immediate interests of the kanumkar, the more strongly did it connect him with the land; for where the public assessment trenched on that portion of the landlord's rent which had hitherto been appropriable to the payment of the kanum interest, it necessarily removed still further the period for the liquidation of the mortgage, and many jenmkars who had hitherto retained possession of their lands, though pledged in kanum, being now unable to discharge regularly the interest on their debt, in addition to the public assessment, were forced to give up possession of their estates to the kanumkars, with scarcely any prospect of ever being able to redeem them.

37. This redeemable, but in fact nearly permanent transfer of the greater portion of the landlords rights to the kanumkars, which had commenced long before the mussulman invasion of the country, and which the introduction of a land tax by that government materially increased, was further promoted by the extraordinary edict of Tippoo, for the forcible conversion of the inhabitants of the country to the mussulman faith; for the hindoo population of Malabar, justly alarmed at the promulgation of a mandate which threatened them with all the horrors attendant on the loss of cast,* fled with dismay in every direction; and many of the hindoo jenmkars, anxious to raise a little money, to supply their immediate necessities in those countries to which they were about to emigrate, were readily induced, by a *small* advance of money, to grant *large* kanum assignments of their lands to the Moplas, who, being of the mahommedan faith, had no cause for alarm, and gladly availed themselves of the consternation of their hindoo neighbours to make an advantageous use of their accumulated wealth.

38. The number of jenms or private estates in Malabar is at present forty-four thousand, three hundred and seventy-eight, and the land assessment being about 4,80,000 Star Pagodas, each estate on an average bears to the whole revenue a proportion of little more than Pagodas 10 per annum.---Under the circumstances above explained, however, few of the jenmkars are now in possession of their lands; many of the Namboory or bramin landlords have never returned from Travancore, whither they fled on the first promulgation of Tippoo's edict, leaving their lands in the hands either of their kanumkars or mortgagees, or of their patomkars or tenants; and, though many of them have agents in Malabar, who collect and remit to them any surplus produce or rent, others have never come to a settlement with their tenants or kanumkars for years.

39. Accordingly, though a considerable portion of the landlord's rent of Malabar is still retained by the jenmkars†, far the greater part, or about three-fourths of the whole, has become intrinsically vested, chiefly in the kanumkars, and partly in the patomkars, also,

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* After circumcision, no Hindoo can be re-admitted into his tribe; and by forcible circumcision, at the period here alluded to, many high cast men of Malabar, still professing the Hindoo faith, have been for ever most cruelly excluded from their cast.

† It has been stated by Mr. Warden that almost the whole of the jenm property is vested in

also,—and as these classes are still more numerous than the jenmkars, and the land tax is in general collected from those in possession of the chief portion of the landlord's rent, the revenue is now received in great *detail; the rights of each, however, though altered in value, are not in their nature changed; the privileges attached to the patom, the kanum, and the jenm, remain the same as heretofore; and, notwithstanding the last mentioned right has lost much of it's former value, such is still the attachment of the people to what has descended to them from their ancestors, that though a great number of the hindoo jenmkars who emigrated from Malabar, in consequence of the edict of Tippoo, were forced to pledge their lands almost irrecoverably on the kanum tenure, there is not a single instance known of one of them disposing of his jenm.

IN CANARA. See Mr. Read's Letter to the Board, dated 1st January 1814.

40. It will not be necessary to enter so much into detail respecting the landed tenures of Canara, for, though not precisely of the same nature, they are very similar to those of Malabar.

41. The exclusive right to the hereditary possession, and usufruct of the soil is, in Canara, termed ವರ್ಗ *wurgha*, meaning separate independent property in the land, and seems originally, as in Malabar, to have been vested in the military tribe of the Nayrs, the first and at one time the exclusive ಮೂಲಿ *Mulees* or landlords of that province; for, except to *unclaimed* waste, or to estates *escheated from want of* †*heirs*, it does not appear that the Government in Canara at any time possessed, or even pretended to the smallest right to property in the land.

42. The Nayrs had under them a great number of inferior ryots, termed ಗೇಣಿ *Guenies*, or tenants, to whom they rented out those portions of their lands which they did not cultivate by means of their own hired labourers or slaves, and the rent paid by these persons to the landlord was also, as in Malabar, a fixed sum of money, or a fixed quantity of grain, settled by mutual consent of the parties, never a share of the produce. But the guenies or tenants in Canara were of two distinct classes, the ಮೂಲಿಗೇಣಿ Mul guenies or permanent tenants, and the ಚಾಲಿಗೇಣಿ Chalie guenies or temporary tenants.

43. The Mul guenies or permanent tenants of Canara were a class of people, unknown to Malabar, who, on condition of the payment of a specified invariable rent to the Mulee or landlord and his successors, obtained from him a perpetual grant ‡ of a certain portion of land to be held by them and their heirs for ever. This right could not be sold by the Mul guenie or his heirs, but it might be mortgaged by them; and so long as the stipulated rent continued

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in the pagodas and other religious establishments,—By the law of mort-main similar appropriations were restricted many ages ago in England, but in some Catholic countries, particularly in the territory belonging to the Roman See, the church has absorbed a great portion of the real property in the same manner as in Malabar.

"Sur trente six mille maisons que l'on compte à Rome, la main-morte en possede vingt mille. En effect depuis un grand nombre de siecles la main-morte herite sans cesse et elle n'a point d' heritiers—Elle doit, a la longue, posseder tout-c'est a dire tout envahir."

This was written in 1776.

* The number of persons paying the land tax in Malabar are estimated by the Collector in round numbers, at one hundred and fifty thousand.

† In Fusly 1222 the number of estates which had lapsed to Government from the expulsion of the ancient landlords, the want of heirs, or other causes, during a long series of years, was 8,352.

‡ This grant was always in writing, but many of them have now been lost.

continued to be duly paid, he and his descendants inherited this land, like any other part of their hereditary property. The landlord and his heirs were precluded from ever raising the rent of the Mul guenies, it was therefore originally either higher than that procurable from temporary tenants, or was fixed at the same* or a lower rate, in consideration of a certain sum being paid as premium or purchase money for the grant in perpetuity, or as a favor confered by the landlord on some of his dependents.---It amounted, in fact, to a permanent alienation of a certain portion of land by the landlord; for it never again lapsed to him or his descendants, except on failure of heirs to the Mul guenies; and this class of people therefore may be considered rather as subordinate landlords, than as tenants of the soil, more especially, as though many of them cultivated their lands by means of their own hired labourers or slaves, others sub-rented them to the Chalie guenies, or temporary tenants.

44. This last description of persons, who were much more numerous than the Mul guenies, rented farms on a fixed rent for a limited period, either from them, or directly from the landlords, and corresponded precisely with the Patomkars of Malabar; but though removable at the expiration of their leases, they were not often ousted from their farms; for on a rent more advantageous to the landlord being offered by others at the termination of their leases, they usually acceded to the increased terms proposed, and, being in possession, generally obtained the preference.--Nay it even appears that after renting directly from the landlord the same farm for several generations, or for a period not less than fifty years, they sometimes claimed to have it confirmed to them in perpetuity, in other words, to be converted from Chalie, into Mul guenies; but this was seldom done, except where they had made extensive improvements, or brought new lands under cultivation, and apparently never, even then, unless they consented to a considerable increase of rent.

45. On the conquest of Canara, in early times, by the Pandian princes of Madura, most of the Nayr landlords were extirpated or expelled, and their privileges would appear to have been conferred by the conquerors, on the ancestors of the present Hullers and various other casts now in possession of the Mulee or landlord's rights.---The descendants of the Mul guenies who originally held from the old Nayr landlords are now termed నాయరమూలగేణి or *Nayr* mul guenies, in order to distinguish them from the శుద్ధమూలగేణి *Shud* mul guenies or mere permanent tenants, whose tenures are of a less ancient origin.

46. Besides the Mulees or landlords, the *Nayr* and *Shud* mul guenies or permanent tenants, and the Chalie guenies or temporary tenants, there are in Canara a great number of persons holding possession of the land as mortgagees, on a perpetually redeemable mortgage, which differs in no respect from the kanum of Malabar, except that there is no renewal of the mortgage deeds, nor deduction of thirteen per cent. from the principal of the debt; and that in Canara it has two distinct denominations, the mortgage without

possession

* This was the more frequent practice.

N. B.—The orthography of the Canarese words in this paper is not correct; in consequence of no Canarese type having yet been cast, it has been requisite to represent them as far as possible by the Teloogoo character.

possession of the land being called *tooradhoo*,* for which term *bogyadhi*† is substituted, when, on failure in payment of the interest on the debt, the mortgagee assumes possession.

47. A most remarkable difference however, is observable between the two neighbouring districts of Malabar and Canara; namely, that while in the former province the jenmkars enjoyed their hereditary rights free from assessment, and a land tax was consequently unknown until the period of the Mussulman invasion, the landlords of Canara held their hereditary right under the express condition of a payment to Government, which seems to have existed from time immemorial.

48. Previously to the conquest of Canara by the Paudian princes of Madura, one sixth of the produce, as prescribed by the Hindoo law, is stated to have been paid by the landlord for the support of the State. On that event, the Government are reported to have required their share of the produce to be delivered, deprived of the husk, and thereby to have made an addition of about ten per cent to the assessment, which, without further alteration, continued at this rate until about the commencement of the 14th century, when the province fell under the dominion of the new empire of Vijianagara or Bijnagur.

49. Hurryhur Roy, one of the first kings of that dynasty, is stated to have entirely new-modelled the land assessment of Canara; and under the appearance of adhering to the rules of the Shaster, granting one sixth of the produce to the State, to have raised the assessment so as to absorb nearly one fourth of the produce, by converting the payment in grain into a cash payment, and assessing a fixed sum of money not only on each estate, but apparently on each field of the province.—A circumstance which deserves particular notice, as the peculiar characteristic which distinguishes this district from all others under the Government,‡ except Malabar, where a similar field assessment appears to have been introduced by Hyder.

50. The principle prescribed by Hurryhur Roy, for the introduction of this field assessment, was that an extent of ground requiring two and a half kaulees of seed to sow it, should pay to the Government the sum of one Ghetti Pagoda; but, in applying this rule to practice, it does not appear that any actual survey of the land took place.

51. In Canara there is comparatively little, if any, variation in the crop, most of the lands being invariably cultivated with rice, immemorially the staple commodity of the district.—The rains of the south west monsoon are also regular, and the seasons therefore, in general, certain.—From these circumstances, as well as from the stability

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* తోరదలు This word is composed of తోరకెడ and అదలు and means the pledge that is shewn, it denotes that the land is only *pointed out* to the mortgagee, not put in his possession.

† భోగ్యది This word denotes positive *enjoyment* or possession of the land.

‡ It is possible that the Canarese government of Bijnagur may have extended this field assessment to other parts of Carnataca proper—such as Mysore, and part of the Ceded Districts; or that from these countries it may have been extended to Canara; but, though they subsequently subdued the Northern Circars and the greater part of the Tamil country, no such assessment appears to have been ever introduced into the lands of these countries.—A money assessment, but fluctuating with the produce sown, has been very generally introduced on dry grain land, but almost every where the revenue from rice land is demandable in kind in Mysore, and even in the Ceded Districts and provinces east of the Ghauts, before the introduction of Ryotwar.

stability of the tenant's tenure prompting them to cultivate to the utmost, the average produce of almost every arable field in Canara has been known for ages, and each is currently termed a field of so many morahs produce.

52. The Government had hitherto from the earliest times received a portion of this produce in kind, and the employment of a number of servants termed Shanbogues, or village accountants, to keep detailed accounts of the occupation, cultivation, and produce of the land, appears in Canara, and indeed throughout India, to have been coeval with the realization of a land revenue, being in fact a necessary consequence of the imposition and collection of a detailed tax in kind.—The produce of each field was easily ascertained from the accounts kept by these people, and the seed being calculated to bear to the produce the proportion of one to twelve* the assessment in money seems thus to have been determined on each field†, without any attempt at an actual survey of the land or arbitrary classification of the soil.

53. This assessment, with a few trifling additions made to it by the subsequent Kings of Vijianagara, continued fixed for nearly two centuries and a half; and in order to distinguish it from the شامل *shamul*, or extra assessments afterwards imposed, it is termed the ರೇಖ *rekha* or *standard* land tax of Canara.—It seems to have been paid in great detail, and to have borne lightly on the country; for, though the tax receivable from the different landlords varied from five thousand to five Pagodas, the average was nearer fifty Pagodas than any other sum; and that portion of the landlord's lands which he rented out to others, independently of what he retained in his own hands, was in general sufficient to liquidate the Government demand on the whole estate—land being at the same time saleable for ten, and in some cases as high as twenty, or thirty years purchase.

54. Under the Bednore government, this land tax was increased about ten per cent, at which rate it continued fixed for more than another century; but no sooner did Canara fall under the baneful administration of the Mussulman Princes of Mysore, than the most injudicious and oppressive extra assessments were imposed, in all cases materially reducing, and in some entirely annihilating private property in the soil.—Accordingly, when the British Government obtained possession of the province, the saleable lands were few in number, and limited in extent; many of the landlords were reduced to the situation of labourers on their own estates; the population had fallen greatly below it's former standard; and the Collector, who had recently left the Baramahl district, emphatically added that the inhabitants were now "as poor as those of the neighbouring "countries."

55. Omitting from account that small portion of Canara which, soon after it's acquisition was ceded to the Rajah of Coorg, it appears that, on our accession to the government of this province, the *rekha* or ancient land tax was Star Pagodas 3,61,802, and the *shamul* or extra assessments by the Bednore government and Hyder Ally

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* This is the proportion laid down in the Shaster, and is very near the fact—the late Collector, Mr. Read, estimates it as one to eleven.

† It is understood that even in the garden lands, cultivated with cocoa-nut, pepper, and betel-nut trees, two thirds pay the field assessment fixed on the soil as paddy land, not on the trees—about one third only pays so much per tree.

ally up to the year 1784, Star Pagodas 2,17,913, nearly 60 per cent of the rekha, making a total government demand, of rekha and shamul, to the amount of Pagodas 5,79,715, which had been rather nominally, than really increased by Tippoo to a much greater extent; for though his demand exceeded six lacs, his collections never amounted to five lacs of Pagodas.

56. Satisfied that the whole course of Hyder's administration was "nothing but a series of experiments made for the purpose of disco- "vering the utmost extent to which the land rent could be carried, or "how much it was possible to extract from the farmer without dimi- "nishing cultivation"--Colonel Munro, the first Collector in Canara, seems at an early period of his administration to have been strongly impressed with a conviction that a reduction of the land tax below Hyder's assessment was essentially necessary, to prevent the completion of that ruin in which the impolitic extra assessments of the Mussulman government had already begun to involve the landed interests of the province. His settlement for the first year after our acquisition of Canara, Fusly 1209, was therefore Pagodas 4,40,630, being still an increase on the rekha of about 34 per cent, but about a lac and thirty-nine thousand Pagodas below the rekha and shamul of Hyder; and in his instructions to the subordinate Collectors for the settlement of the following year (Fusly 1210) he directs that no lands should be assessed higher than at some former period, in other words, that if any lands had escaped the extra assessments of the Bednore Princes or of Hyder's government, they should continue exempted from them, but that if they had ever been made liable to these assessments, and did not now pay them, the maximum of the demand on such lands should be the ancient rekha, with one, two, or at the utmost not more than three fourths of these modern additional cesses; thereby limiting the maximum land tax to the rekha, and three fourths of the shamul in Hyder's time.

57. Under the judicious limitation thus imposed on the land tax in Canara, no field was assessed with a higher tax than that to which it had already been subject, and where experience had proved this amount to be so high as to trench on the vital resources of the country, it was proportionally reduced. The effects of a moderation to which the people for many years past had been so little accustomed, immediately became perceptible throughout the province; for, by inspiring the inhabitants with confidence against any further unlimited demands on the part of Government, it gave rise to innumerable claims to land, which once again assumed it's former value, a general improvement was sensibly observable in all parts of the district, and the revenue was realized with a facility which, except in Malabar, was elsewhere unknown.

58. It is greatly to be regretted that a limitation founded on such wise principles, and followed by such happy effects, should on any account have been infringed by the local authorities who succeeded Colonel Munro; but especially that the mere desire "of "maintaining the land rent to the same annual standard" should have induced them to adopt a measure confessedly so "impolitic and unjust" as "to make up by a small increase to low rated "lands the rent of others which had failed altogether,"---for the consequence has been that, though the land revenue of the fourteenth year exceeds that of the first year of our possession of this province by Pagodas 23,763; yet of this increase, only Pagodas 5,569 arises from the extended cultivation of waste lands, Pagodas 4,624 from the discovery of concealed, or the recovery

recovery of inundated lands, and no less than Pagodas 14,170 from the additions made to the rents of these lowly assessed estates; while of 43,366 persons paying the total land revenue amounting to Pagodas 4,87,366, only 22,467 persons paying Pagodas 2,15,847 are now assessed within the maximum established by Colonel Munro, and no less than 20,899 persons paying Pagodas 2,71,518; or more than one half of the revenue, are assessed above that standard.

59. This, however, in the opinion of the Board, is not the whole extent of the evil. It appears that the rekha, *with the full amount* of the shamil in Hyder's time, is now declared the maximum demand on all the lands of the province; as such, it is entered under the term *beriz* in the ky-kaguz* or individual pottah given annually to each ryot, under the Collector's seal and signature; and in the same paper is specified the proportion thereof which may be fixed as his jummahbundy or settlement for the Fusly year; but the latter is never determined until near the conclusion of the Fusly, it is liable annually to variation, and as it must often be left to be settled at the discretion of the native revenue† servants, experience has shewn that it may occasionally be, and doubtless often has been fixed with reference rather to the capability of the ryot, than to the productive powers of his land.

60. To the practice of loading the lowly assessed or industrious ryot with the tax of his less fortunate or more improvident neighbour, condemned by the very officer who adopted it as both "impolitic and unjust"—to the assumption of a maximum standard of assessment (the beriz) much beyond the capability‡ of the country, even at the period of it's greatest prosperity—to the gradual approximation made to this high standard in the actual demand on more than half the landed property in Canara, and to the annual variation and consequent uncertainty in the amount of the assessment on individual ryots, as much as to any temporary reduced value of produce, or the imposition of new indirect taxes, are to be ascribed the decline in agriculture, the poverty among the ryots, the increased private sale§ of landed property by the landlords, the difficulty of realizing the collections, and the necessity, before unknown, of disposing of defaulters lands in satisfaction of revenue demands,‖ which, after fourteen years residence in Canara, at length constrained the late Collector to record his conviction that the present assessment is beyond the resources of the province.

61. The Board, in another place, will take into consideration the best means of remedying these obvious defects in the local administration of Canara.—Mean time it may be necessary to remark that the course of proceeding which the Board have condemned was followed by the late Collector upon his own discretion, and that it did not, until very recently, come to the knowledge of

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* *Signed paper.*

† It appears that in some parts of Canara, all that was done by the European authority was to confirm the settlement made by the native servants.

‡ Colonel Munro in his Report of the 27th January 1800, says "I thought the rents too high (in Canara) as I think they are in every part of India that I have seen, but I conceive it belonged to the Board and not to me to determine what part of them it might hereafter be proper to reduce."

§ On the western coast of the peninsula, where the attachment of the people to their lands is so great, an increased sale argues more distress on the part of the landlords than it would be proper to infer from the same result in other countries.

‖ This was never done until 1807, and the sales have since increased annually.

of the Board—It may at the same time be satisfactory to know that the practice adverted to, however prejudicial in it's tendency, has not yet been carried so far as to produce any serious permanent evil. The Guenies or tenants of Canara have in no respect been affected by the various alterations that at different times have been made in the amount of the land tax; on payment of their rents, they have continued, as heretofore, to enjoy the full fruits of their labour, and it is calculated that, on an average, the Mul guenie receives 60, and the Chalie guenie from 40 to 50 per cent of the gross produce of all the lands they cultivate.—In Canara, as in Malabar, it is the landlords, or mortgagees in possession of the landlords' rent, whose interests have been affected by the increase of the land tax,—including both what is paid to them by the Mul and Chalie guenies, and what they obtain from that portion of the land which is retained under their own management, it is calculated that, on an average, they receive sixty per cent of the gross produce *on their entire estates*; but as the land tax now absorbs from fifty to ninety per cent of this rent, the landlord's net income has been materially reduced from it's ancient standard.

62. In Canara there are at present no less than forty-three thousand three hundred and sixty-six persons paying land revenue direct to the officers of Government, and as the average collections from each are only 11 Pagodas, 37 Fanams and 55 Cash per annum, it is evident that the revenue is there realized in great, though not perhaps quite in so much detail as in Malabar.—What portion of the persons now paying revenue to Government are landlords, what portion mortgagees, and what portion Guenies or tenants on the lands that, from want of heirs, have lapsed to Government, is not discoverable from the revenue records; but it is obvious that, as in Malabar, the increase in the land tax must have tended to transfer from the landlord to the mortgagee a considerable portion of his property in the soil; and as the absolute transfer of the landlord's rights is rather more common in Canara than in Malabar, it is probable that in the former province it has been often complete and irrevocable, while in the latter it has in general been only partial and redeemable.

63. A considerable portion of the property in the land of Canara may thus have changed it's owner, and it may perhaps have been diminished both in value and extent since the days of the ancient Hindoo government, yet it still continues in this province, as in Malabar to be highly valuable; from the great inequality of the land tax in Canara, it appears that some estates sell as low as one, and others as high as thirty-five years purchase; but the result of a calculation founded on sales that actually took place in the different talooks of the province, gives on an average eleven years purchase, a sufficient proof of the high value which the people still attach to this species of property.

IN THE TAMIL COUNTRY. See Letter from Mr. Ellis, 30th May 1816.

64. In proceeding to consider the landed tenures in the Tamil country, we are immediately struck by the marked distinction observable between them and those on the western coast; originating, apparently, in the different states of society existing on the two opposite sides of the peninsula.

65. In Malabar and Canara the natives seldom reside together in any considerable number; and in these districts, therefore, villages,* or rather an assemblage of houses into townships, is rarely

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* A village in Malabar is not an assemblage of houses, but a certain extent of country.

to be seen. The numerous persons employed in, or connected with the Civil or Military departments of the Government, as well as the merchants, traders, and others interested in the foreign commerce of the country, inhabit the principal sea port towns, situated immediately on the coast; but, in the interior, the agricultural population is scattered in little groupes all over the face of the country, and each landlord resides apart on his own private estate. Hence a spirit of independence characterizes all the landed proprietors in these districts, and community of property, or common interest in the soil, is altogether unknown; every right or privilege connected with it being vested in individuals, never in any collective body of the people. But on the eastern coast of the peninsula, we find the whole population of the country congregated in villages, of a greater or less extent, each of which has not inaptly been compared to a separate and independent corporation or township. The curnum or accountant, the Bramin poojary or priest, the carpenter, and the potter, with many others, from the astronomer down to the blacksmith, are all servants, officers, or members of the village community, of which the ryots * already described, form the principal and leading party; each individual participates more or less in the common united concerns of the village; and there has consequently arisen on this side of the peninsula, a community of interest in the land, which, though not universal, is so prevalent throughout the country as materially to affect it's landed tenures.

66. In every Tamil village the exclusive right to the hereditary possession and usufruct of the several descriptions of land situated within it's boundaries was originally vested in the வெள்ளாளர் Vellalers, one of the principal Soodra casts of that nation, by whom it is termed காணியாட்சி *Cawnyatchi* or free hereditary property in the land. It would now be of little utility, were it possible, to attempt to trace the different gradations by which, in the course of time, this right has been partially transferred from the members of this cast to the various other tribes in whose possession it is now to be found. It is sufficient to know that in all parts of the Tamil country it is still retained principally by the Vellalers, but is now frequently held by the Bramins also, who distinguish it by the Sanscrit term *Swastium*, signifying any thing peculiarly one's own, and partly by other Hindoo tribes, by Mussulmans,† and sometimes by Native Christians, among whom, as well as among Europeans, it is now generally known by the name of மிராசு *Meerassy*, a word of Arabic derivation, denoting hereditary property in general, and apparently introduced, and applied to this right, by the Mahomedans, soon after their conquest of the Deccan.

67. It may here be proper to remark that the term *Meerassy*, by which as being now in most common acceptation, the Board propose to designate this particular right, is occasionally applied to other hereditary privileges of a very different nature, though all

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* In the Tamil country,
Caniatchey-carer, or Meerassidars, and
Pyacarries of the two descriptions given, viz. Oolcoodi and Paracoodi.
In the Telingana country,
The Cadeem Inhabitants, and
The Pyacarries.

† The occupiers of land for tillage (on Caniatchey or on any tenure) of the Mussulman tribe are not numerous in the territories under the Presidency of Fort St. George. The tillage of land is not much followed, for a livelihood, by Mussulmans in this part of India.

all more or less connected with the land, and it is therefore of consequence that the *landed* meerassy under consideration should not, from this circumstance, be confounded with those other rights, which for the sake of distinction may be termed *office* meerassy.

68. The *office* meerassy consists of the hereditary right to certain மேரை marahs or deductions from the gross produce of all taxable lands, and to certain మాన్యం mauniums or assignments of the government tax on particular spots of ground, which have been attached to various village and district offices, not only in the Tamil country, but elsewhere; thus the meerassy of the village curnum or accountant, as well as those of the village or district cayilgar or police officer, of the village taliar, blacksmith, carpenter, washerman, barber, and of various other village officers, are to be found as prevalent in the provinces of Telingana, as in the southern districts; but the *landed* meerassy, which alone is now under notice, is understood to be peculiar to those provinces which have been distinguished by the name of the Tamil country.

69. As regards this particular meerassy right, the lands of every Tamil village may be divided into two distinct kinds,—1st, those held free from the condition of any payment on the part of the meerassidars; 2dly, those which they hold on the express condition of rendering a certain portion of the produce as public revenue to the State. In the first class are included—1st, the புறம்போக்கு *Perumboc* or lands incapable of cultivation; and 2dly, the தரிசு *Tarisee* or waste lands.—In the second are included all the cultivated lands in the village, consisting 1st of மானியம் mauniums, or land of which the public revenue has been transferred by the Government to certain individuals, with a right to receive it from whoever cultivates the land; and 2dly of வாரப்பற்று Waraput* and தீர்வைப்பற்று Teerwaput,† or lands the public revenue from which has not been alienated, but is paid to the State.—The meerassy right extends to all these different descriptions of land; but each must be enjoyed according to it's peculiar nature.

70. The Perumboc, or land incapable of cultivation, consists of rocks, public roads, the beds of rivers, tanks, and water courses, the public ground in which the bodies of the dead are burnt or interred, the பறைச்சேரி paracheri or suburbs of the village, occupied by the huts of Pariar slaves and other outcasts, the lands on which the different village temples stand, and the site of the village itself, called in Tamil the நத்தம் *Nuttum*.—It is in this last place, that the houses of the landlord meerassidars are invariably to be found; for here, and no where else, are they permitted to build their houses; various other pure tribes, such as bramins, weavers, merchants and others, are admitted to dwell in this place, and all therefore who reside in it are not Meerassidars; but all the Meerassidars have houses, or at least sites for their houses, in the Nuttum. Indeed their title to erect their dwellings on that particular spot, and their right to controul the affairs of the village pagoda, and to appropriate the produce of quarries, mines, or fisheries, are the chief privileges they possess in the Perumboc; which, as here described, being incapable of being cultivated, is not liable to any tax.

71. The

* Paying a warum or share.
† Paying a teerwa or money tax.

71. The Tarisee, or waste land, is subdivided into the அநாதிகரம்பு Anadi Carumboo, or immemorial waste, and the செய்கால்கரம்பு Sheycal Carumboo or waste land that has at some time been cultivated; each of these consists chiefly of tracts of common, on which the Meerassidars graze the cattle employed by them in agriculture, or of jungle, in which they cut the firewood used by them for fuel, and both are held free from tax—should the Meerassidars however possess the means, they are vested with ample right to extend their cultivation to these lands, though it is understood that the consent of Government is necessary before they can break up the Anadi Carumboo or land that has never been under the plough, but the moment any part of either the Sheycal or Anadi Carumboo is reclaimed, the nature of the land is changed, it ceases to be Tarisee or waste, and no sooner is it converted into cultivated land, than it is transferred, as such, in the village accounts, to the head of Waraput or Teerwaput, and in common with all land of that description becomes, for the plain reasons already given, liable to tax.

72. The tax on waste land, or rather the terms on which the cultivation of waste is undertaken, are well known, and in general regularly followed in every province; but a specific exemption is always claimed from the standard rate established for the cultivated lands, before the cultivation of waste is undertaken. The tax on waste is low at first, and rises gradually to the general standard rate.

73. The Maunium lands of each village are divided into தராபடி Turabudy and சனது Sunnud or தும்பாலா Doombala Mauniums; the former are arable lands the public tax on which has from time immemorial been payable to certain descriptions of people belonging to the village community, and which are therefore held by them under the authority of the village register; the latter are arable lands the public tax on which has been alienated to individuals either connected or unconnected with the village, and which are held under special* grants from the ruling† power.

74. The remaining lands in each village are Waraput, and Teerwaput or arable, lands paying tax to the State, the first in kind, the other in money, as the terms imply, and in general are the most extensive and valuable of all.

75. The division above mentioned of the cultivated lands into Maunium and Waraput or Teerwaput, is a division‡ connected more with the dues of Government, than with the rights of the Meerassidars, which are the same in all three; for it has already been stated to be one of the leading principles of the meerassy tenure that public revenue is demandable on all cultivated land, whether §Maunium,

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* A special grant existing or implied from the original foundation of the village can alone be pleaded in bar to the sovereign right to a certain portion of the produce of all land.

† There are no other terms to designate these grants than the foreign words *Sunnud* and *Doombala*, both of Hindoostanee derivation; and it would therefore seem that they originated with the Musselman government, not with the Hindoos.

‡ Maunium,	Denotes	That the public revenue is assigned.
Waraput,		That it is collected in kind.
Teerwaput,		That it is collected in money.

§ The Mauniumdar or holder of the assignment receives or collects the public revenue assigned. Where the Meerassidar cultivates the Maunium land, instead of paying the revenue to Government, he pays it to the Mauniumdar, or if the Meerassidar be the Mauniumdar himself, he retains the whole produce without any payment—so that in point of fact no productive

nium, Waraput, or Teerwaput. With reference to these, the cultivated fields of every Tamil village, including the several descriptions of land mentioned above, are more generally classed in the Tamil country under the three following heads; Nunjah or wet lands, Poonjah or dry lands, and Totacal or gardens and plantations.

76. A considerable portion of the lands in the Tamil country is Nunjah or wet land cultivated with paddy, requiring copious irrigation. These are dependent for supplies of water chiefly on the rains of the north east monsoon, which are extremely variable and uncertain.

77. Reservoirs for holding water, commonly called tanks, cuts from rivers to fill them, cuts from the beds of rivers to drain off the spring water when the floods have ceased, and natural springs in sandy soils are numerous in all parts of the Carnatic Payenghaut, and the greater part of the lands of Tanjore and Trichinopoly is watered by cuts from the Cauveri, and in the Madura and Tinnevelly provinces the sources of irrigation are also numerous. The sums of money disbursed in keeping these reservoirs in repair, in making new ones, and repairing old ones, as also in restoring those destroyed by tempest, is very considerable, and is a great field for fraud on the part of native revenue officers.

78. The revenue claimed by the sovereign from land of this description appears immemorially to have been collected in kind: not a fixed quantity of grain for a defined extent of land, like the rents in kind paid to the landlords of Malabar and Canara, but a certain portion of the produce whatever that may chance to be, denominated மேல் வாரம் *Meil Warum*; the remainder being termed குடி வாரம் *Coodee Warum* or inhabitants' share of the produce.

79. It is not easy perhaps to account for the revenue of wet or Nunjah land having been customarily demandable in kind in almost all provinces in the peninsula east of the ghauts. The fluctuation in the produce, in the value of the produce, the desire to obtain the utmost possible revenue in times of high price, a knowledge of the fluctuation in the value of the precious metals, the impossibility of otherwise obtaining so large a proportion of the gross produce as 50 per cent, may all, or in part, have perpetuated the custom of receiving in kind the revenue demandable from rice lands.

80. The dry grain or Poonjah culture, is brought to maturity by the falling rains, it requires only a partial and occasional supply of water. The public revenue from land of this kind is generally demandable in money in the western and southern provinces, but is still paid in kind in the northern provinces, and was formerly rendered

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productive land is *literally* exempt from revenue, altho' a very large portion of the public revenue from productive land is not received by the Government—all Mauniums, all alienations of whatever kind, are thus distinctly transfers of the public revenue, and in no case transfers of the land; but sometimes the boundaries of Mauniums are fixed, and the land described, and sometimes the Mauniumdar cultivates his own Maunium—still as he would have revenue to pay unless exempted by a special sunnud, it is clearly from the payment of revenue that he is exempted and that revenue is the object of the grant, not land. Possession of the land is seldom given. It is generally acquired subsequently.

The value of endowments in land in England, and of tithes, has kept pace with the change in the value of money, while legacies and endowments in money have ceased to afford the income required for the objects intended to be supported.

rendered in kind in the Carnatic—the crop of a dry field often consists of a variety* of grain ripening at different seasons of the year, which probably made it inconvenient and expensive for the Government to receive their dues in kind. The lands producing Poonjah crops, therefore, seem long before the establishment of our Government to have been assessed with a *teerwa* or fixed money tax for a fixed measure of land, generally varying however with the nature, not the extent, of the produce.

81. The Totacal or garden and plantation lands is usually secure of irrigation by artificial means, and is more generally assessed with a fixed money tax, except that, from this kind of cultivation being extremely expensive, the tax, though much higher in proportion to the extent of land, is much lighter in proportion to the value of the produce.

82. The teerwa was in general so much money for a fixed measure of land if cultivated with raggy or pulse, so much for the same measure of land if cultivated with grain, and so on; the rate varying with the nature of the crop, and the crop with the season. For instance, horse grain will come to maturity with a moisture in which other grain would perish. Lands planted with sugar-cane, plantains, the beetle-vine, tobacco, altho' not classed as gardens, were assessed with a high money rent the year they were so cultivated, but so soon as these lands were again converted into rice land, they fell to the usual *warum* or portion of the produce taken from rice land. The high assessment on the cultivation of such articles partook therefore much of the nature of consumption taxes.

83. It occasionally occurred that land which in one year produced a Poonjah crop might perhaps in the next be converted into Nunjah,† might then revert to Poonjah, again be made Nunjah, and afterwards perhaps Totacal; so that the ancient Tamil land tax may be truly said to have been a tax not fixed on the land, but regulated chiefly by the nature of the crop, and in the Nunjah lands, where it was a portion of the produce received in kind, it was dependent also on the extent and price of that produce.

84. The Meerassidars render the public dues, as they are described above, on all the Waraput and Teerwaput lands which they cultivate, to the officers of the Government appointed to receive them; but the Meerassidars who cultivate lands assigned in Maunium tenure, render the public revenue due from such lands direct to the individuals to whom the rights of Government have been transferred.

85. In addition to the exclusive right to the hereditary possession and usufruct of the lands in each village, which on the tenure above explained, was vested in all the Tamil Meerassidars, a peculiarity distinguished those who inhabited that particular portion of the Tamil country which is known by the name of [illegible] Tondei Mandalam, and which, extending from the southern extremity of the Nellore district nearly to the river Colleroon, includes chiefly the Company's jaghire, now the zillah of Chingleput, and the two divisions of the Arcot subah.

86. From the earliest times, it would appear that in the villages of that part of the country, a certain portion of arable land to be held altogether free from tax* was attached to the meerassy, and formed

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* The variety of dry crops is very great, they are reckoned not less than thirty in number.
† Hence the term Poonjah turnm Nunjah.

formed an integral and important part of that right. It is termed the கிராம மானியம Cawniatchi or Grama Maunium, and is altogether distinct from the Turabudy, Sunnud, or Doombala Mauniums; for on these the public tax was paid by the Meerassidars to the several individuals holding the same; but on the Grama Maunium they paid the public tax to themselves, in other words, they held it altogether exempt from tax.

87. Inseparably connected with the Cawniatchi Maunium, was another peculiar privilege of the Meerassidars of Tondei Mandalam, namely, their right to certain fees or மேரை marahs which, under the denomination of குப்பத்தம Cooputtum, காணிமேரை Cani or Grama marah, and களவாசம Calavasem* they received in the shape of deductions from the gross produce of all the cultivated lands in the village paying tax to the Government. Where the lands were cultivated by their own labourers or slaves, this secured to them an additional profit in the Nunjah lands only, for in these the deductions were made from the gross produce before the government share was paid by them; in the Poonjah, and other lands assessed with a money tax, the whole of the produce was already their own. But where these lands were cultivated by others, as hereafter explained, the Meerassidars received their marahs on the Poonjah, Totacal, &c. as well as on the Nunjah lands.

88. These marahs, peculiar to the Meerassidars of Tondei Mandalam, must not be confounded with other marahs, or deductions from the gross produce, which, as before mentioned, are prevalent throughout both the northern and southern provinces in favor of certain village or other officers, such as the village curnum or accountant, the village or district police officer or cavelgar, or which have been established for other public purposes, such as the repair of tanks, &c. These are *paid* by the Meerassidars of Tondei Mandalam in common with all others who cultivate the lands, but their own marahs are *received* by them.

89. On the establishment of every Tamil village, as now constituted, the rights above explained were vested in all the original Vellaler settlers, as a collective body, not in each individually; every one of them therefore possessed a separate equal share in the whole meerassy, and hence in each village, to the present day, the number of equal shares into which the meerassy was at first divided remains the same as when the village was originally settled. In some villages there are a hundred shares, in others of the same extent fifty or ten only; but whatever may be now the number of Meerassidars, the number of shares invariably remains the same as at first determined. From the number of Meerassidars having decreased since the settlement of the village, some of them may now hold two, three, four, or fifty shares; from their number having increased since that period, the shares may have been split into fourths, sixteenths, thirty-seconds, or other fractional† parts, and many may therefore hold a part only of a share; but the number of original equal shares in each village has continued unaltered for ages.

Supposing

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* The Calavasem marah is generally given to the free labourers, in lieu of hire, and, in some cases, indulgent masters grant it even to their slaves also. Where Pyacarries cultivate the land, the Calavasem is appropriated by them, and the other marahs only paid to the Meerassidars.

† The fractions of the peninsula descend by fours, in the same manner as our decimals by tens.

Supposing a village to have been at first divided among thirty-two original settlers, into thirty-two equal shares, and it's Meerassidars now to be a hundred in number, if any one of them is asked how many shares there are in the village, he will immediately answer thirty-two, but when asked how many of these belong to himself, or to any other particular Meerassidar, he will answer two, three, or four shares; or perhaps the half, the fourth, or the sixteenth part of a share, as the case happens to be. It was these well known and ascertained facts which induced the Board to record, in their Proceedings of 22d August 1816, that the Potail, and the office, as described by Colonels Munro and Wilkes, did not exist in Tondei Mandalam, or as they believed any where east of the Payenghaut.

90. In all Tamil villages, the Perumboc or uncultivable land, the Tarisee or waste, and in Tondei Mandalam, the meerassy maunium and marahs also, are held in common joint property by the whole of the Meerassidars; each in proportion to his share in the meerassy, being entitled to participate therein. If a village consists of thirty-two shares, and a Meerassidar possesses half a share, he is entitled to a sixty-fourth part of all the advantages derived from the fisheries, mines or quarries, in the Perumboc; to a sixty-fourth part of the pasturage, firewood, and other profits of the Tarisee or waste; and, in Tondei Mandalam, to a sixty-fourth part of the gross produce of the meerassy maunium and marahs. In mortgaging or selling the whole or any part of his meerassy, he mortgages or sells a proportionate part of his *share* in these; but he cannot divide and dispose of any particular spot of land in the Perumboc, the Tarisee, or meerassy maunium; no particular spot in any of these belongs to him; he possesses a *share* in all, not a *part* of each; and the whole must remain entire. This however does not apply to the *cultivated* land, which in some villages is held in this manner by all the Meerassidars collectively, as one joint indivisible property, but in others, by each individually, as property of a separate, distinct, and independent nature.--Hence it's tenure is two-fold, பசங்கரை Pasang-carei or சமுதாயம் Samadayem, and அறுதிகரை Arudi-carei or பலபோகம் Pala,bhogum.

91. Pasang-carei in Tamil, and Samadayem in Sanscrit, are terms both implying collective proprietary right, used to denote that particular joint tenure of the cultivated lands,† which, like the joint tenure of the Perumboc, Tarisee, &c. explained above, was anciently universal throughout the Tamil country, and still prevails in many villages in every part of it, but especially in that known to the natives by the name of Tondei Mandalam. Under this system, the meerassy right to any particular spot of cultivated land in the village is not vested in any individual; the meerassy of the entire cultivated lands attached to it, like that of the Perumboc, Tarisee, &c. belongs to the whole body of Meerassidars; each in proportion to the shares or parts of a share he holds, being entitled to participate in the common property. The number of shares belonging to each Meerassidar being known, the lands are either cultivated by them in common, and the net produce, after payment of tax, divided

* It will be shewn hereafter that the ryotwar plan of assessment destroyed by violence all these antient usages and customs in the two divisions of Arcot, and so completely, that both Mr. Ravenshaw and Mr. Greame have denied the existence of meerassy in those provinces; but it is believed that the Courts of Justice have been required to try causes relating to this property.

† These terms are also applied to the joint tenure of the Perumboc, Tarisee, &c.

divided according to the share of each in the meerassy, or the land itself is thus divided, either annually, or every five, six, or ten years, the fields of which the meerassy is to be held by each for that period being fixed by drawing lots.*

92. In many villages, however, especially in those of Tanjore, Tinnevelly, Madura, Dindigul, and the other Tamil provinces to the south of the Colleroon, the Meerassidars, instead of dividing the cultivated lands of the village periodically, according to the shares or parts of a share held by each, appear, after having once divided them in that manner, to have declared the division permanent, and thus to have converted the ancient collective tenure of the cultivated lands into one in severalty, which is distinguished by the Tamil denomination *Arudi-carei*, or by the corresponding Sanscrit word Pala-b,hogum. Under this system, each Meerassidar enjoys the meerassy of his own particular cultivated fields, and has no interference whatever with those of his neighbours; and when he sells his meerassy, he transfers to the purchaser not only his common right to participate, to the extent of the share he holds, in the Perumboc, Tarisee, meerassy maunium, marahs, and other collective property in the village, but his individual right to certain particular and defined cultivated lands. Supposing him to hold half a share in an Arudi-carei village of thirty-two shares, he would possess a sixty-fourth *part* of the whole cultivated lands, namely, fields 1, 2, 3, and 4, with which no other Meerassidar could possibly interfere; but if it were a Pasang-carei village, he would possess a sixty-fourth *share* only in the whole cultivated lands from 1 to 64 inclusive; in lieu of fields 1, 2, 3, and 4, fields 61, 62, 63, and 64, might fall to his lot, and at the termination of a certain period he would be obliged to relinquish these lands to some other Meerassidar, and to take such other fields as chance might allot to him.

93. In many instances in Tanjore, and occasionally even in other districts, the whole meerassy of a village has by purchase, or other means, become vested in a single individual; and the tenure, in this case, is distinguished from the other two above mentioned by the denomination of ஏகபோகம் Eka-b,hogum.

94. From the nature of these tenures, no village can be partly Pasang-carei, partly Arudi-carei, and partly Eka-b,hogum, it must be one only of the three; each is to be found in all parts of the country, but, as already explained, the first is most prevalent in the northern, and the second in the southern Tamil provinces; and to these also the last is chiefly confined.

95. The Tamil Meerassidars have thus far been considered as themselves cultivating the land, by means of their own hired labourers or slaves, as they do so much more universally than the landlords of Malabar or Canara; but like them also, they occasionally rent out their lands to under tenants named [illegible] Pyacarries.†

96. The Pyacarries, on condition of paying to the Meerassidars a certain

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* The ryotwar plan of assessment fixes the assessment on the field, but it does not necessarily fix the field or the lot of a particular individual, altho' the Board fear it has done so in most cases.

† "This term" observes Mr. Ellis, "is said to be derived from the Persian words "Paye "*the foot*, and Kurdun to labor, or Kisht Carkurdun to *cultivate*, the proper Tamil term is "Payer cudi, or Payercaren, from *payer*, *cultivation*, and cudi or caren, an *inhabitant*, a "*person*, from the latter of which it is probably corrupted."

certain share of the produce, or sometimes on Poonjah land a certain teerwa in money, but rarely a fixed sum of money for a given extent of land, rent from them lands of a greater or less extent, for one, two, or more years. In the Pasang-carei villages they hold of all the Meerassidars collectively, in the Arudi-carei villages from each individually, and in the Eka-b,hogum villages from the sole Meerassidar. In Toudei Mandalam, in addition to their stipulated rents in kind or money, they pay the established marahs of the Meerassidars known by the denomination of Cooputtum, Cawnyatchey or Grama Marah, &c. In no case have they any concern whatever with the Perumboc, Tarisee, or in Toudei Mandalam with the meerassy maunium; and of the rent paid by the Pyacarries, what remains to the Meerassidars after the liquidation of the land tax, is called துண்டுவாரம் Toondoo-warum, or சுவாமிபோகம் Swamy-b,hogum, the clear net landlord's rent.

97. The Pyacarries or tenants are divided into two distinct classes, named Oolcoody Pyacarries or permanent tenants, and Paracoody Pyacarries or temporary tenants.

98. The Paracoody Pyacarries are strangers admitted into the village as tenants from year to year, or for some other limited period, the terms on which they rent are settled between themselves and the Meerassidars*; and on the expiration of their leases their rents may be raised, or they may be altogether ousted from their farms; in this respect they resemble the Patamkars of Malabar, or the Chalgueniés of Canara, and like them are in fact tenants either at will, or under special agreements.

99. But where land for a certain period, which varies in different places, has for several generations been farmed by the same family, the tenant is termed an Oolcoody Pyacarry, and by prescription becomes possessed of an hereditary right to hold his farm in perpetuity, on condition of the regular payment of the Mamool or customary Warum or Teerwa. Like the Mul guenie of Canara, the Oolcoody Pyacarry and his descendants never can be ousted from their farm so long as this is paid, nor can the Warum or Teerwa be raised by the Meerassidar; but, though they can mortgage, they can never sell these their hereditary privileges.

100. The foregoing may be considered a tolerably correct view of the landed tenures in the Tamil country, as established during the ancient Hindoo governments. The Tamil meerassy never appears to have been of equal value to the Jenm of Malabar, or the Wurgha of Canara, and the Meerassidars seem to have united in their own persons the character of farmer with that of landlord, much more universally than the Jenmkars or Mulees of the western coast. The difference in the value of these properties is distinctly traceable to the larger portion of the produce taken as public revenue, the less productive nature of the soil, and less favorable climate on the eastern side of the peninsula, compared with the advantages enjoyed by the occupiers of land in Malabar and Canara; but, from the numerous deeds of sale still extant throughout the southern provinces, there is no doubt that at one time

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* For instance, if the tank of a meerassy village is burst by too great a flow of water in a storm, and the water runs off, the Meerassidars of the village visited with so great a calamity would carry their labour to a neighbouring village and cultivate as Pyacarries, but must pay the fees of superiority to prevent their laying any claim, at a future period, to a share of the meerassy of the village in which they have been admitted as temporary cultivators.

time meerassy was universally a saleable and transferable property, and that the Meerassidars every where enjoyed a Toondoowarum or clear landlord's rent from all the lands cultivated by their Pyacarry tenants, and both a landlord's rent and a farmer's profit, from the lands which were cultivated by their own labourers or slaves.*

101. It is by no means however to be understood that this is the state generally of meerassy property at the present time.—The severe and arbitrary policy of the Mussulman princes, which, notwithstanding their short and unstable authority on the other coast of the peninsula, so materially affected the interests of the landlords both in Canara and Malabar, proved much more detrimental to the Meerassidars of the Tamil country, where their authority was of considerable duration, and their dominion was firmly established under the commanding influence of European power. It is well known that, by successive augmentations, the demand on the Meerassidars of the Carnatic was gradually raised so as at last very generally to absorb not only the whole of the landlord's rent, but in many places a portion of the farmer's profit also. Most of the Meerassidars in that part of the country were thus reduced to a situation which, except in name, differed little† from that of the Oolegoody Pyacarries or permanent farmers; and the Mussulman government, by absorbing the whole landlord's rent, became not only the sovereigns but the landlords of the country, enforcing in practice their favorite maxim, that the State is the exclusive proprietor of the soil.

102. Accordingly, of the Tamil provinces, Tanjore, which was transferred to us directly from the Hindoo government, and was scarcely ever under the Mussulman power, is the only one in which, on our acquisition of the country, meerassy right was found, as before described, nearly unimpaired. In the Chinglepur district, also, which was ceded to the Company, as a jaghire, before the full extent of the arbitrary power and severity of the Mahommedan government had begun to be felt, as well as in Dindigul, Madura, Trichinopoly, and Tinnevelly, the latest of their southern conquests, meerassy, though greatly reduced in value, was found in a tolerably perfect state; but throughout the soobah of Arcot, and very generally in Salem, Baramahl, and Coimbatore, the successive augmentations made to the land tax, or what is the same thing in it's effects, the excessive demands made by the Mahommedan government in other shapes, had left of meerassy little else remaining than the name.

103. In

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* The Bramin Meerassidars who do not follow the plough themselves, and even many Soodras, leave their lands under the care of the Oolcudi Pyacarren, who pays about 45 per cent of the produce of the land as revenue to the Government, direct, or through the Bramin, from 22 to 25 per cent as landlord's rent to the absentee, and is content with from 28 to 33 per cent in remuneration for his labour, for seed, for cattle, and for his subsistence. Many of the Hircarrahs attached to the Company of Guides are Bramins of the villages of Madranticum and Ootramalore, and hold meerassy. Their meerassy is cultivated by Pyacarries, who pay to the relatives or agents of these Bramins the difference between the portion of the produce due to Government, and the portion due to themselves.

To Government.....................45
The Pyacarries take from....28 to 33
—78
Landlord's net rent........................22
—
100

† There was some difference, the Meerassidar besides his right in the cultivated lands whence he derived his landlord's rent and farmer's profit, possessed other privileges, as already explained, in the Perumboc, Tarisee, Meerassy, Mauniums, Marahs, &c. and these privileges continued to be enjoyed, and sometimes to be sold, though his landlord's rent was gone.

103. In Malabar and Canara, where the land tax was a portion of the landlord's rent, fixed on the land, and collected from the landlord, or those in possession of his rights, whether the fields were cultivated or fallow, the Government did not interfere in any respect with the cultivation of the soil; but from the greater part of the land in the Tamil country consisting of Nunjah, and the land tax thereon being a portion of the produce, any failure of the Meerassidars to cultivate their lands directly affected the public finances; hence it became an established principle of the Meerassy tenure that it was incumbent on the Meerassidars to cultivate all the Waraput and Teerwaput lands attached to their village, either by means of their own servants or slaves, or by renting them out to Pyacarries or tenants.

104. So long as there remained to the Meerassidars a Toondoo-warum or clear landlord's rent, they wanted no other stimulus to urge them to cultivate to the utmost; but where this now became absorbed in the government demands, or in the loss arising from compulsory contracts, or forcible impositions at arbitrary prices of the government portion of the produce, the land *tax* was converted into a land *rent*, the land*lords* sunk into land occupiers or *holders*, and restricted to the profits of mere farmers in the land cultivated by their own labourers or slaves, they ceased to employ Pyacarry tenants in those other lands, from which they no longer derived any advantage.

105. To prevent the public revenue suffering from arable land being thus left vacant, the Government resorted to the expedient of transferring it *temporarily** to Pyacarries or tenants of their own selection. Nay this principle was even applied to the Tarisee or waste lands, and on the Meerassidars declining to cultivate waste for which other offers had been made, it became customary for the Government to grant cowles to Pyacarries, securing them in the occupation thereof, for such a limited term of years as was deemed necessary to ensure to them a fair return for the stock and labour employed to render the land productive. In Tondei Mandalam, however, the share of the produce allowed by the Government to the Pyacarries thus employed by them was more favourable than that which they allowed to the Meerassidars; but this difference was more than compensated to the latter by their retaining the Cawniatchy maunium, which the Pyacarries never enjoyed, and which seems to have continued in possession of the descendants of the ancient Meerassidars, even in those places where they relinquished or were ousted from, proportions of their other lands.

106. The employment of Pyacarries or tenants by the Government itself, the natural result of over-assessment, greatly contributed to level the ancient distinctions between the Meerassy landlords and their Pyacarry tenants; for, notwithstanding the Pyacarries thus employed by the Government often admitted the justice of the Meerassidar's demand for his Cooputtum, Marahs, and Toondoo-warum; and in Tondei Mandalam for his Meerassy marahs also, they too frequently asserted, perhaps with truth, their inability to discharge these dues, in addition to the public assessment; and from their being placed in immediate contract with the Sirkar, the Meerassy landlord had no longer any power to enforce his demands. Under these

* The temporary nature of the transfer implied a right militating against the act, but it is feared that these temporary transfers too often became permanent.

these circumstances, the Pyacarries or tenants, in many instances, from the secession, emigration, or removal of the Meerassidars or landlords, became possessed of a great portion of the cultivated lands in the village. Mr. Place, in his elaborate Report under date the 6th June 1799, which has the merit of being the first public document that treated to any extent on the subject of meerassy right, after stating that 15,994 meerassy shares are held by 8,387 Meerassidars, the total number then in the Jaghire, expressly adds* that "the remainder, or 1,827 shares, are unclaimed, but occupied by "Pyacarries." Mr. Lushington, in his Report on Tinnevelly under date the 29th December 1800, particularly mentions whole villages of this description, as distinguished from those in which the meerassy still remained entire: the last mentioned villages are known in Tinnevelly by the name of *Pundarah* or *Agraharah vadiky*, (meerassy villages of Soodras or Bramins), and the distinction between them and a Pyacarry village is well described by Mr. Lushington, as consisting in the latter "not being purchased, and in there being "no practices prevailing in them, of pungs,† carays‡ or rushum § "for the lands of the village in general, or any right indeed, in the "inhabitants, to dispose of, or alienate in perpetuity, the lands "they occupy, as is possessed by the proprietors of the Pundarah "and Agraharah vadiky." Where the meerassy was not yet destroyed, the Meerassidars still possessed a saleable property in the land; but where, by over-assessment, over-collections, or compulsory contracts, they had been reduced to a situation little different from that of mere Pyacarries, or on their quitting or giving up their lands, their former Pyacarry tenants had usurped, or been placed in possession of them by Government, all vestige of the original shares into which the village was divided, or of the existing share of each Meerassidar was obliterated; every ancient distinction of this kind disappeared with the private property to which it was attached, and all the cultivators, being considered as Pyacarries or tenants, now paid their rents directly to the State, which had assumed the functions of the landlord also.

107. Such, more or less, was the situation of each of the Tamil provinces, except Tanjore, when the British Government obtained possession of the country. In Tanjore, meerassy right remained universal throughout the province, and continued a very valuable property. Mr. Harris, in his Report of the 9th May 1804, estimated the Meerassidar's Toondoo-warum or clear net landlord's rent, at somewhat less than 25 per cent, or about one fourth of the gross produce of the land; the Meerassidars being about the same period upwards of sixty thousand in number. In Trichinopoly, also, Mr. Wallace's Report of the 8th September 1805 shews that meerassy was there generally prevalent and valuable. Mr. Hodgson, in his Report on Tinnevelly, estimates the Toondoo-warum or surplus rent of

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* This Gentleman removed the Meerassidars from some of the finest villages, and confer-red the meerassy of them by cowle, on the Pyacarries, or even on strangers; because the Meerassidars refused the terms on which he offered them the rent or contract of the government portion of the produce for 3 years. The Government of the time sanctioned the measure. It's injustice cannot now be misunderstood.—It compelled the Meerassidar not only to render the public dues in kind as established by long usage, but to consent to contract for the value of those dues during three years to come, on an estimate formed by the Collector, of the extent of the produce and it's price.—In other words, on his (the Collector's) estimate of the amount and value of the public tax for the 3 years to come.

† The share of each individual Meerassidar.

‡ Shares into which the village meerassy was originally divided on the formation of the village.

§ Roosooms, marahs, or fees.

of the Meerassidars in that province at $13\frac{1}{2}$ per cent. of the gross produce; and his Reports also shew that meerassy still existed very generally in Dindigul and Madura, as well as in those lands of Coimbatore which possess wells; but it was universal no where except in Tanjore, and not every where of equal value. It is however to be remarked that, in many parts of the country, the superstitious veneration of the inferior Hindoo officers of the Mussulman government, for the privileges of the Bramins, had preserved the meerassy rights of that sacred tribe, from the additional cesses which destroyed those of their less favored Soodra brethren; for in the northern division of Arcot, where the existence of meerassy generally has been denied by the Collector,* he allows that the Swastiums of the Bramins are saleable property; in Tinnevelly also, the Dharmasenum lands on the banks of the Tambrapurney, belonging to a colony of Telinga Bramins, were found more favorably assessed than the *Pundarah vadiky*, or Soodra meerassy lands; and even in Tanjore the Soodra Meerassidars did not receive so high a warum or share as the Bramins.

108. Having given this view of the actual state of meerassy property on our first acquisition of the Tamil provinces, it remains to shew how far it has been affected by various systems of revenue management adopted by the British Government. But as the consideration of this subject is connected with the settlements introduced into other parts of the country, such as the Ceded Districts, Nellore, and Palnaud, the Board are obliged to defer their observations on this head to a subsequent part of this Minute, and will now proceed to submit a few remarks respecting the rights of the Ryots in those provinces which have been distinguished by the name of Telingana.

109. Notwithstanding the Northern Circars are the oldest possessions of the British Government on the Coast, and some of the most able of the Company's Servants have been employed in the Ceded Districts,† we possess less information of the ancient Hindoo tenures of land in Telingana, than of those in any other part of the peninsula. In TELINGANA.

110. This is perhaps chiefly to be ascribed to the long period that these provinces were subject to a Mahommedan government. The Bhamanee, Adilshahee, Kootubshahee, and Nizam-shahee dynasties had firmly established their power in these countries, considerably before they were subdued by the Princes of the house of Delhi; and while the shortness of the Mussulman power in other parts of the peninsula allowed only of a partial infraction of ancient rights, it was here of sufficient duration to enable them so entirely to subvert the original Hindoo institutions of the country, as to leave of them scarcely a vestige remaining by which they can now be traced.

111. From such information, however, respecting these countries, as is to be procured from the records of the Board, there can be no doubt that the tenures of Telingana were originally very similar to those obtaining in the Southern or Tamil provinces.

112. A Telinga village, in regard to it's internal constitution, and the community of interest which unites it's inhabitants, is precisely the

* The Proceedings on the decennial settlement of the northern division of Arcot will shew that the Board are inclined to an opinion different from Mr. Graeme's.

† Cuddapah and Bellary.

the same as one in the Tamil country.—It's lands are also divided in a similar manner, into బీడు *Beedoo* waste, and సాగుబడిపొలము cultivated land; the latter is also subdivided into Maunnums, or lands on which the whole of the government tax has been alienated to individuals, ఖండ్రిగలు *Khundregas* or lands on which a portion only of the government tax has been so alienated, and lands upon which the full tax is paid to the Government.—The nature of the tax payable on the land seems also originally to have varied, as in the Tamil country, with the nature of the crop: on the మాగాణి *Magance* or lands cultivated with a wet crop, the కోరు *Koroo* or government share of the produce was taken, the remainder being the మేడిపాలు *Madepaloo* or Ryot's share, literally *the share of the plough handle,* and on land cultivated with a dry crop, or with garden, or plantation produce, a fixed money rent was generally paid, in the same manner as in the southern provinces; but in some cases the revenue on dry crops was rendered in kind.

113. On condition of the due payment of these taxes, and of various office meerassy fees to the village and other public officers, as before explained, the exclusive right to the hereditary possession and usufruct of the soil in each village of Telingana seems originally to have been vested in certain classes of Hindoos of the Coombee, Reddy, and other Soodra casts, whose descendants are now known by the Hindoostanee appellation of *Cadeems,* or representatives of the ancient inhabitants, and who continue to this day to be the principal cultivators in every village of Telingana.

114. From the marked distinction still maintained between these Cadeems and the Pyacarry ryots, from the Potail Maunniums of the Ceded Districts and those of the Head Reddies and Naicks or Pedda Caupoos in the Northern Circars being often held in shares, like the Grama Maunium of Tondei Mandalam, from the general resemblance of the village institutions of the two countries, and from the word *Cawniatchey* being well understood and employed in Telingana to designate private landed property, even though now there unknown, the Board have little doubt that the Tamil meerassy, or a very similar tenure, was at one time established throughout the northern districts; certain however it is, that long before our acquisition of the country, private property in the land, if it ever prevailed in these provinces, had ceased to exist. The Cadeems, if they at any time enjoyed a Toondoo-warum or clear landlord's rent, had long before that period been universally deprived of it, by the over-assessments of their Mussulman rulers; and if they ever possessed the power to sell or dispose of their lands, it must have been at a time far beyond the memory of man; for not only has this power continued unclaimed by any Ryot from Nellore to Ganjam, but there has not yet been discovered a single deed of the sale of landed property by individuals in any of the provinces throughout Telingana.

115. Accordingly, on the cession of the Telinga provinces to the British Government, the Cadeems, whatever their former situation may have been, were possessed of no other rights than those of the Oolcoody Pyacarries in the Tamil country. Their landlord's rent, if it ever existed, with all power of selling or disposing of the land, was universally gone; but they continued the hereditary permanent farmers of their villages,

villages, and so long as they paid the public dues, they could not be ousted from their lands, which, though not now saleable, have descended from father to son from generation to generation.

116. This hereditary right to their lands seems indeed to have been the only distinction remaining between them and the Pyacarry ryots; for the public dues had here been raised higher than in any other part of the peninsula; one half, and in some cases only one third of the wet, two thirds or even one half of the dry, and from three fourths to seven eighths of the garden crop has been calculated as the nominal share of the ryot; but in fact the demand on him was limited only by the supposed extent of his means; his share was often reduced to a fifth or even a sixth of the produce, and over-assessment had every where levelled the Cadeem to the situation of the Pyacarry.

See 5th Report of the Select Committee of the House of Commons.

117. Where the ancient system continued to be observed, each ryot occupied and cultivated the lands which had been ploughed by his fathers, rendering to the Government, or it's representative of whatever rank or class, a portion of the wet crop, and a fixed money tax on dry grain lands, and garden produce. But, whether introduced by some of the great revenue officers of the native governments as an improved system of administration, or resorted to by the ryots themselves, in order in some degree to avoid the undefined demands and oppressive exactions of the Mahommedan government, what is known in the northern circars by the name of the *Veesabudy* settlement had existed in many of the villages of Telingana long anterior to the introduction of our power. Under this system, a fixed sum of money was assessed on the whole village, for one or more years. A certain number of the most respectable ryots became answerable for this amount, each being responsible for his own separate portion thereof, and all for each other, and the lands were divided by lot, as in the Samadayem villages of the Tamil country, the portion of land to be occupied by each being determined by the proportion of the rent for which he became responsible—thus, if ten ryots obtained their village for three years at a Veesabudy rent of Pagodas 100—the first becoming responsible for 20, the second for 40, and the other eight for 5 Pagodas each, the lands of the village would be divided into ten equal shares, the first would be entitled to two of these, the second to four, and each of the others to half a share; and from this division of the lands into shares the settlement took it's name of *Veesabudy*, namely, a village settlement *by shares* in ready money.

118. The foregoing remarks it is hoped are sufficiently explanatory of the rights of the ryot in Telingana and the Tamil country, at the period of our first acquisition of these provinces. It remains to shew how far they have been affected by the various systems of revenue management introduced under our rule.

119. In considering this branch of the subject, it would extend these proceedings to a most voluminous length to enter into a detail

* It does not appear to have been customary for the cultivators in the northern circars to take the government portion of the produce at a fixed price.—The Cadeem inhabitants have seldom been renters of their villages, and a difficulty is now experienced in prevailing on the Cadeem inhabitants of the Chicacole estates to rent their villages even for a grain rent. The public revenue has very generally, and for a long period, been paid through intermediate renters, not only in the havelly lands, but in the zemindaries. These renters take the government portion of the crop in kind and make the most of it, paying an equivalent in money to the Zemindar or Collector as the case may be.

detail of the measures adopted in each district on it's transfer to our authority. Much at first was necessarily left to the discretion of the different local authorities deputed to take possession of the country; but the settlements were various, fluctuating, and ill defined, until a regular system of revenue administration was adopted, by the introduction first of the zemindary, next of the ryotwar, and lastly of the village settlement.

RIGHTS OF THE ZEMINDAR. The Zemindary Settlement.

120. In the preceding part of this Minute, the payments in kind or money made by the great body of the ryots in the northern and southern provinces on the Coast, have been considered, as they always have been by the people themselves, to be the dues of the State. But on our accession to the Government, these dues were seldom paid directly into the public treasury. In the northern circars, we found the country divided into zemindaries and havellies, and in the rest of the country into pollam and ain lands. In the zemindaries and pollams the dues of the Government, as before described, were paid by the ryots to a class of people known by the denomination of hereditary Zemindars or Polygars, with whom the Government settled annually or periodically for their revenue; but in those parts of the country distinguished by the appellation of havelly or ain lands the ryots paid their dues either to the Government itself, or to servants or renters authorized by them to receive the same. In the northern circars the zemindaries were much more extensive than the havellies; but in the other parts of the country the pollams bore a very small proportion to the ain lands.

121. There cannot be any doubt that the greater number of the Zemindars, and several of the Polygars also, were in fact the descendants of the ancient Hindoo Princes of the country. The *Velmas* were an aboriginal race of Telinga origin, that had existed in the northern provinces from time immemorial; the *Ratsewars* were the descendants of a colony of the pure Raja tribe, from the north of Hindoostan, who had emigrated to the northern circars, and incorporated themselves with the people considerably anterior to the Mahommedan conquest; and the *Woorias* were the offspring of the Guzzeputty, or Kings of Orissa, whose inroads and conquests in the circars are celebrated by many of the best native authors—at the same time, it must be admitted that some of the Zemindars, and most of the Polygars could boast no higher extraction, than being descended from officers of the ancient Hindoo states, who in times of confusion had usurped the revenues of those lands with the management of which they had been entrusted—such were the Deshmooks, Deshpondiahs and Muzmadars of the northern circars, and the southern Polygars who were Cavelcars.

122. Whatever may have been the origin of these persons, certain it is that, in consequence of the woody, unhealthy or inaccessible nature of their zemindaries and pollams, most of them were confirmed by the Mahommedan government, at the period of their invasion, in the hereditary right to collect the revenues of the lands which they occupied, on condition of paying to the Government a revenue called a Jumma or Peshcush, which was fixed with reference to the supposed amount of the public dues demandable from the ryots. The difference between the revenue thus paid by them to Government, and that which they received from the ryots, constituted, after deducting charges of collection, the value of the tenure they held.

123. On

123. On our acquisition of the Country, the existing Zemindars and Polygars, on condition of continuing the payment of a Pummas, Peshcush or revenue to the Government, at first fixed annually but afterwards periodically, were left to collect the public dues from the Ryots in their respective Zemindaries and Pollams, according to the established usage of the Country, respecting which little information had at that time been acquired; and, with a few exceptions this system was continued on these lands until the period of the introduction of the permanent Zemindary settlement in 1802 and 1803.

To

124. To enter into a detail of the revenue assessed up to that period on the different Zemindars and Polygars would now be of little utility; nor does it seem necessary particularly to describe the nature and amount of the fluctuating settlements at first established in the Havelly or sircar lands, subsequently settled on the Zemindary tenure; it seems sufficient to observe that though the public dues were there payable by the ryots directly to the Government, they were at first rented out, in the ancient possessions of the Company, by large provinces, and subsequently by Purgunnahs or smaller divisions and that it was not until a late period that the Collectors succeeded

in

in establishing their detailed settlements, similar to those subsequently introduced at once into the modern possessions of the Company; consisting in general either of an *Aumanee* settlement, under which the dues of Government were received from the ryots, either individually or collectively, in kind, or of what was styled *a rent* on dowl or estimate, under which the Government share of the produce was valued in money, with reference either to the current prices of the day, or the average price of grain for a number of years past, and a money rent stipulated for in lieu of the payment in kind. In such cases the gross produce was made over to the renters. These renters were generally strangers

and

and speculators; so that in the Northern Circars, during a long course of years, the public revenue was collected direct in kind from the cultivators by intermediate Agents either temporary or permanent. In a few cases only, and that of late years, has it been collected by the immediate officers of Government.

125. The evils arising from the fluctuating and temporary settlements thus adopted in the ancient possessions of the East India Company on the Coast, were too obvious long to escape observation; they finally attracted the most serious notice both of this, and of the Supreme Government; and the Permanent Zemindary Settlement, which, after much

discussion

discussion, and most mature deliberation, had been introduced by Marquis Cornwallis, to remedy similar evils in Bengal, was ordered by the Court of Directors to be established throughout the provinces immediately subject to this Presidency and accordingly was introduced into a part or the whole of the following Districts.

		Pgs	F	C	Pgs	F	C
In Telingana	Ganjam	130,894	12	67			
	Vizagapatam	334,932	19	23			
	Rajahmundry	342,901	19	62			
	Masulipatam	272,890	0	0			
	and Guntoor	3,50,130	44	54			
				Total	16,57,747	6	46
In the Tamul Country	Salem, Baramahl	397,500	42	73			
	Chingleput	2,13,188	13	72			
	Cuddalore	10,428	22	40			
	Ramnad, Shevagunga, Dindigul	2,14,184	33	62			
	The Southern Pollams	98,368	0	0			
	and the Western Pollams	228,498	0	0			
				Total	11,62,468	25	7
				Grand Total	28,20,217	31	53

126. The principles of the permanent

Zemindary

Zemindary settlement have been so often and so fully discussed, and are now so generally understood, that an elaborate illustration of them in this place would be superfluous. It will be sufficient briefly to state that each Zemindary, including all the lands, both waste and arable, within the boundaries of a certain number of Villages, was assessed in perpetuity with a fixed land revenue payable in all seasons — that this revenue was assessed not on each village, but on the whole number of villages in the Zemindary collectively — and that, on condition of the payment of this defined sum, each Zemindar in his own Zemindary was vested with what was termed "the proprietary right of the soil."

assumed

assumed hitherto to have belonged to the Government, but was restricted in his demands on the ryots to the fixed rates of assessment in money or division of the produce in kind long established. In cases of dispute, the rates prevailing in the cultivated lands of his Zemindary in the year preceding the permanent settlement, was to be his guide and his right. His tenure fixed the rate, but not the amount, of the dues payable to the Zemindar, the amount payable by him however was unalterably determined, and on this tenure the Zemindary and pollam lands were made over to the existing Zemindars and Polygars in perpetuity. The Havelties or sircar lands were subdivided, in the same manner, into estates or Mootahs, composed of many Villages. They varied in size, in the number of Villages and consequently in their value, according to circum-

stances

davies. The permanent assessment on these lands fluctuates from Pagodas 1000 to 3000 Pagodas, and the Zemindary tenure thereof was sold by public auction, to the highest bidder, who became vested with all the rights which this tenure conferred, or rather with all the rights of the sellers - the Government.

The Ryotwar Settlement

136. The ancient territories of the Company having been long in their possessions previously to the introduction of the permanent Zemindary Settlement, the actual collections for a series of years past, were adopted as the general basis of the assessment in perpetuity, but possessing no correct information respecting the real resources of their more modern acquisitions, a detailed survey of the Country, was then deemed a necessary preliminary to the conclusion of a permanent settlement, and this survey, adopted at first merely with a view to the

introduction

20

-troduction of the permanent Zemindary settlement, gradually gave rise to a new system of revenue administration, now generally known by the name of the Ryotwar settlement.

137 The Ryotwar system had its origin in the Baramahl and Salem districts ceded to the Company in 1792, and was first introduced there by Colonel Read, the Officer appointed to take charge of that Country on its cession, Colonel Munro, Colonel Macleod, and Colonel Graham, then Lieutenants, were Assistants under Colonel* Read.

5th Report of the Select Committee of the House of Commons

138 This system has been defined to be "for the Collector instead of renting the lands of "the Village to the head inhabitant of it, to enter

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* Thus in a Province yielding about 4½ lacs of Pagodas 4 efficient European Officers stood appointed whose time was chiefly devoted to the duties of revenue.

"enter into direct engagements with every Ryot or
"Cultivator situated within its boundaries for the
"revenue he was to pay on account of land he occupied."
for which purpose "a regular survey of the lands was
"undertaken by which it was ascertained what was
"the real extent of land cultivated, the different
"descriptions of it, both with reference to the tenures
"by which it was held, and the kinds of produce which
"it yielded; what quantity a given portion of land would
"yield of a particular produce, what was the extent
"of land, either uncultivated or Waste, and also what
"was the share of the produce to which, according
"to the unadulterated usage of the Country, the
"Government was entitled."

139. It has been stated in the former part of
this Minute, that in the Baramahl and other
districts belonging to the Company's modern possessions
a share of the produce on wet crops, and a teerwa
in money on dry cultivation, varying with the
species

species of grain cultivated was payable by the Ryot directly to the Government. In short that the public revenue varied with the nature of the crop, and in the wet lands with the extent and price of the produce also. The object of the Ryotwar settlement was to fix a defined tax in money on each field whether of wet land, dry land, or Garden land, whatever might be produced on it. To tax the land itself instead of the crop.

140. The grand difference between this system and the permanent Zemindary settlement was that engagements for the revenue were entered into by the Government directly with each individual Ryot, instead of with an intermediate hereditary Zemindar; that in consequence of this detail, the revenue was collected by a great number of district servants, instead of being paid by a Zemindar directly into the Huzzoor Treasury; that the assessment was a permanent maximum rent fixed on each field, and liable to remission annually

ally instead of a fixed invariable revenue being stipulated for in lieu of the Government rights from an extensive district including many Villages, and that the Waste land brought into cultivation gave an increase of public revenue, instead of being added to the amount of the dues payable to the Zemindar, but not to the public.

141. The object under Ryotwar being to tax the soil itself instead of the crop, the first step was to ascertain the superficial extent of the land by the actual measurement of each cultivated field, and each tract of Waste, the next and more difficult step was to assess a fixed sum of money on each field or tract thus measured. This two-fold process was what has been called the Ryotwar Survey, and as the Board have reason to believe that neither this important part of the old Ryotwar System, nor its effects, are generally well understood, they consider it necessary here to give a concise abstract of such information as they possess on this subject.

The

142. The Ryotwar survey was introduced into Salem and Baramahl under Colonel Read, by Colonel Macleod in the southern, Colonel Munro in the centre, and Colonel Graham in the northern division. The Board are not aware what means were adopted to obtain a correct measurement of the extent of land in these countries; but as the business was new to all, and the measurement does not appear to have been revised, it is probable that, as elsewhere, it may in detail have been often very erroneously executed.

IN BARAMAHL. See Colonel Read's Report, 4th April 1800.

143. Colonel Read has been more explicit in detailing the second part of the survey, viz. the assessment of the land surveyed. His process was, 1st, to ascertain the average produce of each field in a favorable season; 2dly, thence to deduce it's average produce, including seasons both good, bad, and indifferent; 3dly, next to convert this average produce into money; and 4thly, to divide this money in certain proportions between the Ryot and the Government.

144. In ascertaining the average produce of each field in favorable seasons, the Assessor was guided by his own judgment of the nature and situation of the soil, by the crop or stubble on the ground, or by the information of the people on the spot---suppose that from these data he calculated that a dry field, in a good season, would produce 35 Candies of Raggy, and in another 25 of Bajra, the total of these is 60, the average 30, and this was adopted—suppose also that, from the same data, he calculated that a wet field, in a good season, would produce 20 Candies of Paddy, the average produce of these two fields in a favorable season, would be assumed as follows:—

The dry	The wet
30 Candies.	20 Candies.

145. The next process was thence to deduce the average produce in all seasons, including good, bad, and indifferent years; for this purpose, it was assumed that an average year's produce was equal to 11-16ths of a full dry crop, and 13-16ths of a full wet crop,—the quantities above mentioned were therefore reduced in

the dry lands to	the wet lands to
Candies 20 11 2	Candies 16 15 0

146. The price at which these quantities of grain were converted into money was $15\frac{1}{4}$ Cantary Fanams per Candy for dry, and 16 Cantary Fanams per Candy for wet produce; hence the quantities abovementioned became in money,

The dry.			The wet.		
Chs.	Fs.	C.	Chs.	Fs.	C.
31	4	8	26	8	0

147. This money was then divided between the Ryot and the Government, in the following proportions.

In dry lands. To the Ryot, per cent.	To Government, per cent.	In wet lands.	To the Ryot, per cent.	To Government, per cent.
68	32	Watered by superior Rivers	55	45
		,, ,, inferior ,,	60	40
		,, by Tanks	$62\frac{1}{2}$	$37\frac{1}{2}$
		,, by Tanks $\frac{3}{4}$ and by wells $\frac{1}{4}$	67	33
		,, ,, ,, $\frac{1}{2}$,, ,, $\frac{1}{2}$	70	30
		,, ,, ,, $\frac{1}{4}$,, ,, $\frac{3}{4}$	$72\frac{1}{2}$	$27\frac{1}{2}$
		By wells more than 18 feet	75	25
		,, ,, ,, less ,,	80	20

148. Sup-

148. Supposing therefore that the wet field before mentioned was one watered by a tank, without the assistance of wells, the Sirkar teerwa on the two fields would be as follows ;

The dry 32 per cent.	The wet $37\frac{1}{2}$ per cent.
10 Chs.	10 Chs.

See Para. 193 of Colonel Read's Report.

149. From the foregoing data, a table was prepared by Colonel Read, by which the Surveyors, on estimating the produce of a field in plentiful years, were enabled nearly at once to fix the rate of teerwa in money to be assessed thereon.

150. New* rates of teerwa having been thus obtained, they were modified, 1st, by the circumstances both of the *lands* and of the *cultivators* ; 2dly, by the rent of the *preceding* and *current* year—in regard to the first modification, it may be proper to observe that " the proximity or distance of lands in respect to market towns," was considered ; next " the strength, health, stock, and other cir- " cumstances of the cultivator"—in regard to the second modification, the Board will also quote Colonel Read's own words, premising that by " valuation" he means the valuation of the Ryotwar survey. " If the valuation, the former rent, and the " demand were nearly the same, the medium was deemed the fair " assessment. If the former rent and demand were above the valu- " ation, and the Ryot rich, the assessment was raised; if poor, it was " lowered. If they were below the valuation, and the Ryot poor, " they were admitted as the fair assessment. If the valuation, the " former rent, and the demand, all differed, the medium was " taken, and modified, as in all cases, to the ability of the Ryot."

151. Colonel Read then adds that as the teerwas were " thus " generally reduced below the valuation," in order to suit the circumstances of the Ryots, and as the Ryots were subject to frequent changes, they were subsequently raised in the 2d or 3d year to " their proper standard, or those which the Ryots in com- " mon could afford."

Para. 194.

152. Under the foregoing circumstances the rates of teerwa in the Baramahl countries were extremely numerous ; Colonel Read enumerates no less than 66 different rates on dry land, varying from 2 Pags. 11 Fans. 20 Cash to 2 Fans. 65 Cash, and averaging Pagodas 0 21 40 per acre, and no less than 51 different rates on wet land, varying from Pagodas 6 18 16 to Pagodas 0 11 20, and averaging Pagodas 2 3 28 per acre.

See Paras. 195 and 198.

153. The following statement exhibits the average rate of teerwa in each division, the survey assessment on the arable lands, the settlement for Fusly 1202, and the difference between that settlement and the survey.

Southern

* All dry land and a good deal of wet land was under teerwa in the Salem and Baramahl districts.—Colonel Read's plan introduced a new rate of teerwa and new land measure, but did not alter the *mode* of payment.

	Average teerwa per acre, in dry lands, S.P.	F.	C.	in wet lands, S.P.	F.	C.	Survey assessment on arable lands, S.P.	F.	C.	Settlement for Fusly 1202, S.P.	F.	C.	Increase by Survey, S.P.	F.	C.	Per cent.
Southern Division under Colonel Macleod,	,,	21	77	3	1	,,	1,99,861	37	49	1,46,425	12	6	53,436	15	45	36½
Centre Division under Colonel Munro,	,,	14	76	1	24	76	1,55,912	33	32	1,51,087	26	17	4,825	7	15	3⅕
Northern Division under Colonel Graham,	,,	12	76	1	23	70	98,558	8	34	76,091	12	11	22,466	41	23	29½
Total	,,	16	16	2	7	40	4,54,332	34	35	3,73,604	15	34	80,728	19	[illegible]	21½

154. A very superficial review of the principles of this survey would seem sufficient to satisfy the most scrupulous inquirer that it was ill calculated to effect the object it had in view, viz. an equal and moderate money assessment on each field. It commenced by a loose estimate of the probable produce of a field in a good season, it then proceeded on the hypothesis that, of this estimate, 11-16ths in dry, and 13-16ths in wet lands, was the average produce in average seasons, and it converted this produce into money at an assumed average price. The Board have no doubt that the average produce and price assumed by Colonel Read were the result of much statistical inquiry, and deep, intricate calculations, but the whole would appear to have been founded on hypothesis, not on actual results.

155. The rates of division between the Ryot and the Government were no doubt liberal; but this was undone, by raising or lowering the assessment on the soil, "according to the health, strength, "stock and other circumstances of the cultivator," and surely it was a misnomer to call that an assessment on the land, which was "modified *in all cases* to the ability of the Ryot."

156. Experience has indeed amply proved, what may in some degree be gathered from Colonel Read's own Reports, that this survey, which professed to tax the soil, taxed rather the cultivator, and imposed not a moderate equal *maximum* assessment, but a most unequal, and in general an *over*-assessment on the country.

157. Of the inequality of the assessment, the very great difference between the average rates of teerwa in the three divisions is a strong proof,—for after making every allowance for a difference of soil, which scarcely can exist in countries so contiguous, it is impossible otherwise to account for so great a discrepancy. In the dry lands the average rates of teerwa in the centre division exceeded those in the northern by 2 Fanams per acre, and those in the southern were higher than those in the centre by 7 Fanams per acre, or 1-3d.—In the wet lands the rates in the centre division were the lowest, those in the northern division were higher by 3 Fanams 74 Cash per acre, and those in the southern higher than those in the northern division by no less than Pagoda 1 17 10 per acre.

158. But decisive proof both of the inequality and excess of the new assessment has been since afforded; for when, with reference to the Ryotwar assessment, and the collections under it, the lands of these districts were subsequently assessed with a jumma, on the permanent zemindary tenure, the Zemindars found it immediately necessary to reduce the teerwas, and these reductions in some cases extended to half the land under cultivation.—Nay, the high jumma assessed on the estates in the Salem or southern division, in

See Mr. Hodgson's Report on Coimbatore, Para 22.

in consequence of the high ryotwar teerwa of Colonel Macleod, which exceeded the settlement of 1202 by no less than 36½ per cent, has been the principal cause of the failure of the permanent zemindary settlement in that part of the country; and in the estates of the Salem district which have consequently reverted to the Government,* the Board have been obliged to authorize a general reduction of the pre-existing teerwa. No where indeed do the survey rates of assessment appear generally to have stood well except in the Baramahl or centre division, where they were fixed by Colonel Munro, who seems, more than any of the others, to have modified his teerwas by the only certain criterion, *the past actual collections*, for his survey assessment exceeded the settlement of 1202 by only 3½ per cent, while that of Colonel Graham was 29½, and that of Colonel Macleod 36½ per cent above it.

*See Letter to Mr. Hargrave, 15th February 1816.

IN THE CEDED DISTRICTS. See Colonel Munro's Report, 26th July 1807.

159. The Ryotwar settlement was subsequently introduced by Colonel Munro himself into the Ceded Districts of 1800; but the experience he had acquired in the Baramahl, while under Colonel Read, enabled him to effect the survey of these extensive provinces in a manner much more satisfactory than that of the Baramahl.

160. This survey was commenced in 1802, but was not concluded until 1807,—it was conducted on a regular systematic plan, under various judicious checks, and under detailed written instructions, and was attended by an expense of upwards of 80,000 Pagodas.

161. It began, as in Baramahl, with the measurement of the superficial extent of each field and tract of waste; the Potail with other inhabitants and the Curnum attended the Surveyors, employed for this purpose, who were required to measure a certain quantity of land every month, and each Ryot had notice of the time that his field was to be measured, in order that he might attend. To correct the measurement of the Surveyors also, head Surveyors were employed, who measured monthly one tenth of the land fixed for a Surveyor, tried the measurement of each Surveyor every month, and if any Ryot complained of the unfair measurement of his field, measured it again. By dividing this part of the survey from the rest and employing a distinct class of persons for the purpose, by checking the first measurement by a second, and enabling the Ryot to be present when the extent of his field was ascertained, the Board are of opinion that so far as error could be obviated in the detailed measurement of so extensive a country, it was prevented in the Ceded Districts.

162. The next and most important part of the survey was to assess a sum of money on each field---for this purpose, Colonel Munro first formed tables dividing the land into certain classes, and affixing a rate of assessment to each class; 2dly, he deputed Surveyors to class and assess the fields of each village, according to these tables.

163. The following were the tables formed by Colonel Munro.

CLASSES

Classes.	Punjah or dry land. Canty. P. F. C.	Totacal or garden land. Canty. P. F. C.	Nunjah or wet land. Canty. P. F. C.
1..	1 0 0	10 0 0	6 0 0
2..	,, 9 8	9 5 0	5 5 0
3..	,, 9 0	9 0 0	5 0 0
4..	,, 8 8	8 5 0	4 5 0
5..	,, 8 0	8 0 0	4 0 0
6..	,, 7 8	7 5 0	3 5 0
7..	,, 7 0	7 0 0	3 0 0
8..	,, 6 8	6 5 0	2 5 0
9..	,, 6 0	6 0 0	2 0 0
10..	,, 5 8	5 5 0	1 5 0
11..	,, 5 0	5 0 0	1 0 0
12..	,, 4 8	4 5 0	0 5 0
13..	,, 4 0	4 0 0	,, ,, ,,
14..	,, 3 8	3 5 0	,, ,, ,,
15..	,, 3 0	3 0 0	,, ,, ,,
16..	,, 2 8	2 5 0	,, ,, ,,
17..	,, 2 0	2 0 0	,, ,, ,,
18..	,, 1 8	1 5 0	,, ,, ,,
19..	,, 1 0	1 0 0	,, ,, ,,
20..	,, ,, ,,	,, ,, ,,	,, ,, ,,

164. It is much to be regretted that Colonel Munro's reports and statements afford no information respecting the sources whence he formed these tables.—Those for dry land may have been the result of his inquiries respecting the actual teerwas on Punjah land of which the Ceded Districts chiefly consists, or like those for the wet lands they may have been the result of calculations of average produce and price, founded either on actual, or hypothetical data—on this important branch of the survey on which so much depended, no satisfactory information is to be obtained—it is stated, however, that though the rates were 19 in number for dry, and 12 for wet fields, the number of rates in any one village was limited to 10 for dry, 6 for garden, and 8 for wet fields; and that though the difference between each rate was 5 Cy. Fanams for wet and garden fields, and ½ a Cy. Fanam for dry land, intermediate rates were found necessary in some districts.

165. The tables above mentioned, with appropriate detailed instructions, in writing, having been delivered to the Assessor, for his guidance, he "went over the land with the Potail, Curnum and Ryots, and arranged it in different classes according to it's quality."—"The classification was made rather by the Potail, Curnum and Ryots, than by the Assessor; for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the head Ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong."

166. To correct errors arising from the negligence or fraud of the Assessors, head Assessors were appointed to review their accounts, and to insert, in columns left blank for the purpose, any incorrect or partial classification or assessment that they might detect; and as an interval of several months intervened between the investigation of the ordinary Assessor and that of the head one, every Ryot had time to ascertain whether his lands were properly assessed; and if he thought that they were not, the head Assessor,

Assessor, by means of arbitrators from the neighbouring villages, the inhabitants of which were already assembled, easily determined the dispute.

167. Had Colonel Munro stopped here, the Ryotwar survey of
the Ceded Districts, notwithstanding it's being more regular, more
systematic, and better conducted than that of the Baramahl, would
still perhaps have been equally far from a just maximum standard of
assessment. But experience had taught him that "it is the nature of
" an assessment proceeding from single fields to whole districts, and
" taking each field at it's supposed average, to make the aggregate
" sum greater than could be easily realized."—" The whole classifi-
" cation and assessment" therefore " underwent a complete investi-
" gation in the Collector's cutcherry," all the Potails, Curnums and
Ryots of each district to be settled, being there assembled, and " the
" business was begun by fixing the sum which was to be the total
" revenue of the district.—This was usually effected by the
" Collector in a few days, by comparing the collections under the
" Native Princes, under the Company's Government from it's com-
" mencement, the estimates of the ordinary and the head Assessors,
" and the opinions of the most intelligent Natives"—and the
amount fixed " was usually from 5 to 15 per cent lower than the
" estimates of the Assessors".—It remained next to apportion this
remission on the several villages.—This was not done by a uniform
remission of so much per cent; more was granted to one village,
and less to another, according to the investigation and opinion of
the principal Ryots of the neighbouring villages.—" After set-
" tling what proportion of the whole remission was to be allowed
" to each village, it still was necessary to ascertain whether, or not,
" any alteration was requisite in the classification of lands. In
" some villages where none appeared to be necessary, and where no
" objections were made, the classification of the head Assessor was
" confirmed, and the rent of each class and consequently of each field,
" determined at once, by lowering their assessment by the rate of
" remission granted to the village. In those villages where com-
" plaints were made of the classification, the objections were exa-
" mined; and if they were allowed to be just by Ryots not interested
" in the matter, the necessary alterations were made."

168. The Ryotwar survey of the Ceded Districts thus proceeded on sounder principles than that of the Baramahl, or perhaps than that of any other province under this Government; but, notwithstanding the ability with which it was conducted, it appears to have been defective in some respects, and the rates have been found too high.

169. The employment of one class of men to survey the extent of each field, and of another separate class of people to superintend it's classification and assessment, was highly judicious. The same may be said of the different checks imposed on both, and of the arrangement which left the classification and assessment of the lands in each village to the Potail, Curnum, and Inhabitants under the check and controul of their neighbours, and by distributing the aggregate demand in detail upon the fields of the country, according to the local information and individual interests of the people themselves, made the Assessor rather the registrar of their arrangements, than a person employed by Government to fix an arbitrary money tax on each field of an extensive province, according to his own ignorant, vague, or erroneous estimate of it's produce. It

was

was also obviously a wise principle that induced Colonel Munro to proceed from the aggregate to the detail, instead of from the detail to the aggregate, to fix the assessment first on each district, and then to subdivide it upon villages and fields, instead of the reverse process which had hitherto obtained; and it is particularly deserving of notice that this led to a reduction of the estimates of the Assessors from 5 to 15 per cent.

170. But, in determining the extent of this reduction, in ascertaining how far "an assessment proceeding from single fields to "whole districts and taking each field at it's supposed average" made the aggregate sum "greater than could be realized," "the "estimates of the ordinary and head Assessors," instead of being thrown aside, appear to have been too much considered, and too little weight given to the actual collections under the Native Princes and the Company's Government; the consequence has been that the estimates of the Assessors were not sufficiently reduced, that Colonel Munro himself was subsequently constrained to declare that the survey assessment "never has been, nor even can be, "completely realized, so long as there are bad crops and poor "Ryots"—and that in the course of the decennial settlement, under which the people have been left to make their own arrangements with the renters, the survey teerwas have in general been abandoned; a universal reduction of them seems to have taken place in the Cuddapah division, and in the Bellary district where the renters could not afford to make this sacrifice, the Ryots appear very generally to have found it preferable to insist on reverting to a division of the produce rather than to continue the high assessment of the Ryotwar survey.

From Col. Munro, 15th Aug. 1807.

Board's Proceedings, 26th February 1818.

IN COIMBATORE.

See Major Macleod's Report, 18th Sept 1801. See Mr. Garrow's Report, 30th November 1806.

171. Colonel Macleod, who had conducted the Ryotwar survey of the Southern division of the Baramahl, under Colonel Read, was the first Officer appointed to take charge of that part of the Coimbatore country which lies north of the river Noel, and was formerly denominated the Northern division of Coimbatore, and here he immediately introduced the same system.

172. He began by employing Surveyors to measure the extent of each field in the district, and after this process was completed, he selected the most skilful of the Surveyors to class the lands into gradations, the assessment on each class, and consequently on each field, was afterwards determined by himself at the huzzoor. "I con-"sider" says he, "this mode of forming lands into gradations, "according to the apparent relative state of fertility or improvement, "to be better adapted for equalizing the rent and guarding "against partiality, than that which was followed in all parts of "the Baramahl, viz. valuing every field on the spot by attaching "to it it's rate of rent."

173. The measurement adopted by Colonel Macleod was a *bulla* of 166.464 square feet for Poonjah and Garden lands, and a goontah of 576 square feet for Nunjah lands. These were adopted as the measurement "most prevalent for the whole" district. But it was soon found that this *measured survey* bulla and goontah were much smaller than the *mamool*, or *customary estimated* bulla or goontah, and that the same extent of land therefore contained many more *survey* than *mamool* bullas or goontahs; thus, 44,355 bullas of Poonjah, 1,904 bullas of Garden land, and 8,13,692 goontahs

See enclosure A. in Major Macleod's Report.

goontahs of Nunjah, contained in five talooks, according to the Curnum's accounts of Fusly 1209, were by the survey converted into 85,992 bullas of Poonjah, 5,260 bullas of Garden land, and 8,72,884 goontahs of Nunjah. The difference between the *survey* and *mamool* standard of measurement was therefore immense; but this, though the chief, does not seem to have been the sole cause of the greater extent of land shewn by the survey than by the Curnum's accounts.—Colonel Macleod appears in some degree to have attributed it to the latter having omitted much land from account, for he states that they were "detected "in hundreds of instances, to have falsified their accounts to the "prejudice of the public revenue." But the present Collector, Mr. Sullivan, has lately assured the Board that "*short measure was in "many instances dealt out to the Ryots in the Northern division.*" Under such circumstances, it may be asked, what confidence can be placed in this branch of the Coimbatore survey?

See Mr. Sullivan's Letter, 24th Oct. 1816.

174. The classification of fields was conducted by the most able of the Surveyors, who were directed to allow the people to class their own lands—and the number of classes was

For Poonjah	..	twelve.
For Gardens	..	four.
For Nunjah	..	four.

175. But there were 1st, 2d, 3d & 4th class talooks, and 1st, 2d, 3d & 4th class villages, each containing some of the classes of fields abovementioned—so that the total number of classes into which the fields of the whole district were divided was very great.

See Statement D. No. 3 in Mr. Garrow's Report.

176. In determining the money tax to be assessed on each of the various classes of Poonjah and Garden land, Colonel Macleod's first process appears to have been to ascertain the average *mamool* or prescriptive rate of teerwa, in each of the four classes of villages. This was done by taking the average of 44 villages in the Andoor and 34 villages in the Erode talook.—The highest was found to be 3 C. Chs. 2 Fs. 0 A. for Poonjah and 8 C. Chs. 0 Fs. 0 A. for Garden land per *mamool* or *estimated* bulla, and this was adopted as the assessment of the 1st class of land in the 1st class of villages of the 1st class of talooks.—The assessment was lowered by 2 Fanams for Poonjah, and from 10 to 5 Fanams for Garden land, per *mamool* bulla, on each class, whether of fields, of villages, or of talooks.

See Statement D. before mentioned No. 1 & 2.

See Statement D. No. 3, Col. 3, 6, 9, &c.

177. But when this rate per prescriptive estimated *mamool* bulla came to be applied to the number of bullas entered in the survey accounts, the latter were so much smaller, and consequently so much more numerous, than the *mamool* bullas, that the revenue was raised in every village infinitely beyond it's resources. Hence Colonel Macleod assumed rates of reduction to convert the assessment per *mamool* bulla into an assessment per *survey* bulla—a reduction of the rates to the extent of 6-16 in Poonjah, 5-16 in Garden lands, and 1-16 in Nunjah, seems to have been considered by him as sufficient for this purpose, and so far as the Board can gather from Mr. Garrow's report and statements, which on this point are rather obscure, this seems to have been the general rate of reduction adopted.

See the Statement given in Para. 10 of Major M'Leod's Report, Col. 16.
See Para. 10 of Mr. Garrow's Report.
" 19 do. do.
" 22 do. do.
" 34 do. do.
See also Statement D. No. 3, Col. 4, 7, 10, &c.

178. By this correction, the rate on the 1st class of fields in the 1st class of villages of the 1st class of talooks was reduced from 3 Chs. 2 Fs. for Poonjah, and 8 Chs. for Garden lands, per *mamool* bulla, to 2 Chs. for Poonjah and 5 Chs. for Garden lands per *survey* bulla

See Statement D. No. 3, Col. 5, 8, 11, &c.

bulla, and the rates on the various inferior classes were proportionally reduced according to the rates of remission granted.—These seem occasionally to have varied, for reasons which are not stated, and which the Board are somewhat at a loss to divine; but in general the remission was that above mentioned.

179. With regard to the few Nunjah lands in the province, it is stated that "the measurement and classification took place at the "same time and in the same manner" as in the other lands; but the assessment seems to have been less moderate—"the average "of five of the highest assessed villages in the Eroad district" was taken, and was found to amount to Chs. 1 2 [illegible] per goontah, or Chs. 11 6 6½ per cawney.—Hence was deduced Chs. 1 1 per goontah, or Chs. 10 6 4 per cawney, as the assessment on the 1st class of Nunjah land, in the 1st class of villages; a deduction of 1 or 2 Annas was made for the class next immediately below it, and "a "progressive decrease of one Anna between each of the remaining "inferior gradations"—With regard to some of the Nunjah lands which did not always produce two crops, it was determined that they should be allowed a remission of ¼ of the full assessment, in the event of their not bearing a second crop; and where land, either waste or otherwise, might be used as *pasture*, one third of the full assessment was also to be paid.

180. Such were the rules under which a money assessment was attached to each field in the Northern division of Coimbatore, and the Board confess that the assessment seems to have been regulated in a manner little more satisfactory than the measurement of the province.

181. Instead of checking the classification of his Surveyors, or deputing head Surveyors to correct their errors or frauds, Colonel Macleod informs them that "after the lands of a village may have "been classed, should any of the Farmers object to the first class-"ing, it will not be necessary to do it a second time."—The improvement also which he made of separating the assessment from the classification of the land was one of very doubtful policy—it was at first adopted by Colonel Munro in the Ceded Districts, but was almost immediately abandoned by him—for he found "after a trial of a few months, that by following this mode, the "Potails and Ryots, not seeing immediately the effects of the classi-"fication, were not sufficiently impressed with it's importance, and "sometimes by entering too much land in the higher classes, and "sometimes in the lower, the assessment of some villages became "more than they could possibly pay, and of others much less than "they had ever paid before."—"To obviate this mischief" says he "the lands were both classed and assessed at the same time."—It would have been perhaps as well had the same system been pursued in Coimbatore.

No. 3. in Major Macleod's Report.

Para. 4, Colonel Munro's Report, 30th November 1806.

182. But the moderation and justice of Colonel Macleod's assessment depended wholly upon the *survey* rate per bulla or goontah bearing the same proportion to the *mamool* rate, that the *survey* standard of measurement bore to the *mamool* standard.—It has been shewn that in five talooks the *survey* exceeded the *mamool* measurement by more than one half, or 8-16ths, in the Poonjah and Garden land, while the survey rate was reduced below the mamool rate only 6-16ths in the former, and 5-16ths in the latter description of land. There was thus a positive addition of from two to three sixteenths or nearly 18¾ per cent to the *mamool* or prescriptive assessment on the principal lands in the country.—Colonel Macleod and Mr. Garrow supposed that this arose from "the greater quantity of land "brought into account," by the discovery of the frauds of the Curnums;

Curnums; but it may be inferred from Mr. Sullivan's Letter that it may also have arisen from "the short measure dealt out to the Ryots." In either case, it was injudicious; in the latter, most unjust.—The assessment had already been raised by Tippoo to it's full extent; and if some lands were concealed, they only enabled the people to pay an excessive assessment on those which were registered; to extend the same excessive assessment to all the lands discovered by the Ryotwar survey, was therefore to over-assess the country; but to apply it to a short measurement was adding oppression to over-assessment. Unhappily for the people, it chanced to be Colonel Macleod's opinion that the Sultan's beriz, "*though never realized* "*by his managers*, had a considerable degree of affinity to what the "resources of the country, under good management might be "brought to yield."—This evidently influenced all his proceedings; he commenced by equalizing, but terminated by raising the assessment; and to this is to be ascribed "the increase of assessment in Nunjah" mentioned in the 24th Para. of Mr. Garrow's Report, which, as noticed in the 32d Para, raised the assessment on the Nunjah lands of Gopaulchetty polliam from an average of 3 Chs. 6 Fs. ½ C. per cawney, to from 9 Chs. 3 Fs. 12 C. to 3 Chs. 7 Fs. 8 C. in nine villages, and from 5 Chs. to 2 Chs. 8 Fs. 2 C. in four others—in many cases doubling and trebling the assessment.—In justification of this, it is stated that the talook in question abounded with "Bramins, the dependents of the late government servants—as the "uncertainty of money payments from the Circar was a plausible "excuse, so they availed themselves of it in paying themselves in "land, at a low rent, which they underlet to the lower Ryot. "Their friends and relations were, in course, not forgotten in these "misappropriations."—But had there then existed a Zillah Court in the country, the Board are inclined to think that some of these Bramins might have proved themselves the Meerassidars of the villages they inhabited, who, by working on the religious prejudices, on the friendship, or perhaps on the corruption of the servants of the late government, had preserved their rights from that annihilation in which those of their less favored Soodra brethren were involved, by the arbitrary assessments of the Mussulman government; but whose utmost efforts were now insufficient to save their privileges from infraction, under the severer scrutiny, and equalizing system of the Ryotwar survey.

See Statement D.

183. The Board regret that it is not in their power to give any satisfactory account of the Ryotwar survey in the Southern division of Coimbatore, as introduced by Mr. Hurdis, and revised by the late Collector Mr. Garrow in Fusly 1217. The correspondence noted in the margin will shew that no information on this subject is to be found on their records; but the Dindigul survey by Mr. Hurdis may perhaps give some insight into the principles on which he proceeded in the Southern division of Coimbatore, and the causes which led to a reduction of his teerwas by Mr. Garrow.

From Mr. Whish, 26th April 1817.

IN DINDIGUL.

See Mr. Hurdis's Report, 16th February 1803.

184. During Colonel Read's administration of the Baramahl, Mr. Hurdis was appointed an Assistant under him, and in that situation acquired a knowledge of the Ryotwar system, which he afterwards put in practice by introducing it into the districts of Madura and Dindigul.

185. The latter province, from the period of it's cession in 1792 until Fusly 1204, had been rented out by villages or mootahs, to which succeeded a quinquennial lease with the head inhabitants terminating with Fusly 1208. A temporary annual settlement

intervened

intervened in Fusly 1209, but in Fusly 1210, or about the year 1800, Mr. Hurdis commenced the Ryotwar survey, which terminated in Fusly 1212, or 1802.

186. Of Mr. Hurdis's instructions to his Surveyors and Assessors, the Board do not possess any copies, they are not therefore informed whether the survey in Dindigul was conducted separately from the classification and assessment of the lands, or by the same persons, nor are they aware whether any, and if any, what measures were adopted to check that measurement and assessment.—There are however, too many proofs in Mr. Hurdis's own Report of the erroneous principles on which the survey proceeded, and the mischief it produced in the district has been great.

187. The following is a concise abstract of the results of the Dindigul survey as taken from Mr. Hurdis's Report.

	Goontahs.	As.	Chs.	Fs.	C.	
Poonjah gardens	14,294	$9\frac{1}{4}$	20,144	0	$9\frac{1}{4}$	
Poonjah lands ..	3,37,584	$1\frac{1}{2}$	1,31,940	5	$\frac{3}{4}$	
Nunjah gardens..	254	$8\frac{3}{4}$	1,472	9	$15\frac{1}{2}$	
Nunjah lands	35,814	$7\frac{1}{2}$	62,513	4	$\frac{1}{4}$	
	3,87,948	$6\frac{1}{4}$	2,16,070	9	$10\frac{1}{2}$	
Pasture land in Pylney and Veerapatchey	11,986	2	599	3	$\frac{3}{4}$	
			2,16,670	2	11	or S. Pags. 1,31,315 14 12
Waste	7,30,880	$7\frac{1}{4}$	2,14,594	2	0	
	11,30,315	0	4,31,264	4	13	

188. In assessing the Poonjah garden lands, as well as the Poonjah itself, Mr. Hurdis appears to have paid no attention whatever to the mamool or ancient prescriptive rates of teerwa established in the district—his process seems to have been to calculate how much it was probable each field would produce per survey goontah, to convert this assumed produce into money, at some rate which is not stated, and then to proceed as follows:

	Garden Poonjah. C. Fs.		Poonjah. C. Fs.
Gross produce in money per goontah, say............	108		40
Deduct "3 Colly Fanams per "goontah prescriptive al- "lowance for manure." ..	3		[illegible]
Remains....................	105		
2-3d to the Ryot.........	70	3-5th to the Ryot. .	24
1-3d to the Government.	35 C. Fs. per goontah	2-5th to the Govt.	16 C. Fs. per goontah

189. The assessment on Garden Poonjah seems thus to have varied from 4 to 35 C. Fans. and upwards per goontah, averaging 1 C. Chs. 4 Fs. $1\frac{10}{16}$ A. per goontah, and including more than 22 classes; and on Poonjah from 2 to 15 C. Fans. per goontah, averaging C. Fans. 3 $14\frac{84}{16}$ per goontah, and including upwards of 14 classes." Paras. 38, 92, 41, 44, 46, 93.

190. The

190. The assessment on the Nunjah gardens, and the Nunjah lands proceeded on similar principles, as shewn in the following examples, abstracted from Mr. Hurdis's Report.

NUNJAH GARDENS.

	Garden watered by a Tank four months. Chs.			Garden watered by a Nullah all the year. Chs.			Garden watered by Wells. Chs.		
Gross produce per goontah in money..................	114	3	0	130	9	15	99	3	$5\frac{1}{2}$
Deduct charges of cultivation..................	54	3	0	54	4	15	54	3	$2\frac{1}{2}$
	60	0	0	76	5	0	45	0	0
Ryot's share 3-4th........	45	0	[illegible]	51	0	[illegible]	36	0	0
Government share 1-4th..	15	0	[illegible]	25	3	[illegible]	9 per goontah		

NUNJAH LANDS.

	Cultivated with Turmeric.	Jaggery.	Plantains.
Gross produce per goontah..	60 Tolans.	100 Tolans.	500 Trees.
Converted into money at 4 Fs. per Tolan for Turmeric, $3\frac{1}{2}$ Fs. per Tolan for Jaggery, and 1 Fanam for each Plantain Tree..................	Chs. 24	Chs. 35	Chs. 15 6 4
Deduct charges........	13	25	8 6 4
Remains..................	11	10	7
Ryot........ $\frac{1}{2}$	$5\frac{1}{2}$	5	$3\frac{1}{2}$
Government $\frac{1}{2}$	$5\frac{1}{2}$	5	$3\frac{1}{2}$ per goontah

PADDY.

	Two Crops.		One Crop.	
Gross produce in Cullums. from	25 6 to	16	15 0	to 7 [illegible]
Deduct Swatantrums, &c. at $12\frac{1}{2}$ per cent.	3 $2\frac{1}{2}$	2	1 $10\frac{1}{2}$	0 [illegible]
Remains..................	22 $3\frac{1}{2}$	14	13 $1\frac{1}{2}$	6 [illegible]
Ryot........ $\frac{1}{2}$	11 [illegible]	7	6 $6\frac{3}{4}$	3 [illegible]
Government........ $\frac{1}{2}$	11 0 to	7	6 $6\frac{3}{4}$ to	3 [illegible]
Converted into money at 4 Fans. per Cullum..................	44 Fs. to	28 Fs.	26 Fs. 4 As. to	13 Fs. 15 As. per goontah.

191. Nunjah turm Poonjah lands were assessed at the rate of 12 Fanams per goontah.

192. It accordingly appears that the system was to assess Poonjah gardens with 1-3d, Poonjah lands with 2-5ths, Nunjah gardens watered with nullahs throughout the year with 1-3d, those watered by tanks for a portion of the year only with $\frac{1}{4}$th, those watered by wells with 1-5th, and all other Nunjah lands with $\frac{1}{2}$ of the supposed net produce, converted into money.

193. But

193. But the most trifling error respecting the gross produce, the charges, or the commutation price, most ma[illegible] affected the correctness of the whole assessment.—For instance, if a Jaggery field of one goontah produced on an average only 90 instead of 100 tolans as supposed by Mr. Hurdis, or if the fair average* price of that article was three, instead of three and a half Fanams per tolan, his assessment would shew the following result.

	Mr Hurdis's* assessment of a Jaggery field.	If it produced only 10 per cent less, the following would be the result.	If the price were only ½ a Fanam or 1-7th less, the following would be the result.
Produce	100 Tolans.	90	100
Value	35 Chs.	32 5	30
Charges	25	25	25
Remains	10	7 5	5
Government Assessment	5	5	5
To the Ryot.	5	2 5	nothing

194. This unfortunately is no mere hypothesis, but, as will be shewn hereafter, has to a very considerable extent been the actual result of the Dindigul survey.—It was to guard against this obvious danger that Colonel Read, whose system was not otherwise essentially different from that of Mr. Hurdis, endeavoured to correct and modify his field assessments by the rent of the preceding and current year. It was to obviate similar mischief, that Colonel Munro reduced his teerwas from 5 to 15 per cent, with reference to the actual collections of former years; and it was in some degree to prevent the same evil, that Colonel Macleod, as before explained, modified his assessment.—But in Dindigul in vain do we look for any such proceeding.—The Curnums accounts are indeed referred to, but only that the Collector, while he confesses his ignorance of them, may descant on their falsity, and extol the superior merit of his own survey.—"The accounts of the Curnums" says he "were delivered "in at the Cutcherry as the survey proceeded, and the falsity of "them has been proved before the village.—In what manner the "accounts were made up by the Curnums, or on what measurement, "I cannot find out; but the survey has restored order, and the "accounts now with the Curnums are those made by the survey."

195. The

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* The average price assumed by Mr. Hurdis in some instances, perhaps in all, was not the average of actual prices for a number of years, but the medium between the highest and lowest price for a number of years.—Suppose the actual price was for 10 years as follows:

Years.	Fans.
1	8
2	4
3	4
4	6
5	5
6	4
7	6
8	4
9	5
10	4
10	50 average 5

The average would be 5—but he took the highest and the lowest price, 8 and 4, added them together (12) and adopted the medium (6), as the average.

158. 195. The former measurement by the Curnum's accounts, and the actual collections of the previous twelve years, are also mentioned; but with the view of contrasting them with the survey, not with the view of correcting it by reference to them.—Mr. Hurdis, after observing that, in the measurement, there is an increase of upwards of 109 per cent. "*on the ain cultivable land*" only, and adding that in the waste the increase of upwards of 141 per cent, "is enormously more in quantity than the total amount of the "number of goontahs given in by the Curnums as the ain circar "land," goes on, in Para. 224, to state that, exclusive of the assessment on the waste land, amounting as before shewn to Colly Chs. 2,14,594 2, the assessment by survey on the cultivated and pasture land, being Colly Chs. 2,16,670 2 11, or Star Pags. 1,31,315 14 12, exceeded the average *settlement* for the previous twelve years, or from Fusly 1200 to Fusly 1211 inclusive, by no less than 80 3½ per cent, and the average *actual collections* during that period by no less than 101 14½ per cent.

196. To find the revenue of a district thus more than doubled by the Ryotwar survey does not at the time appear to have excited any surprize, but rather to have been considered the natural result of a system which went to discover the true resources of the country —accordingly, on the collections resulting from this survey was chiefly founded the settlement of the Dindigul province, on the permanent zemindary tenure.—A settlement which was no sooner made than it failed, and which failed entirely from the excessive jumma imposed on the several estates, in consequence of Mr. Hurdis's over-collections founded on this survey.

See Mr. Hodgson's Report, dated 15th May 1808.

197. The lands of Dindigul having since reverted to the Government, the mischievous effects of the Ryotwar survey have been strongly exhibited, and will be found fully detailed in the Board's address to Government of the 3d August 1815, from which it appears that the assessment of Mr. Hurdis was in some cases so excessive as to equal the value of the whole produce of the soil; that upwards of 49,000 goontahs of the finest land in the country, or about one eighth of the whole under cultivation at the time the survey was introduced, has since been abandoned, and a proportionate quantity of the lower assessed, but less productive, waste brought under the plough; and that some of the best land in the district, "claimed "chiefly by Bramins as their meerassy, is allowed to be waste "from their inability or unwillingness to cultivate it."

198. Though the Board possess the assurance of Mr. Hurdis that the Ryotwar assessment was formed "as well from the judg- "ment of the Surveyors, as from the consent of the Ryots of the "village who, *with the proprietor of the land*, were always present "at every valuation and fully canvassed every rate of teerwa, "ere the rate itself was made," they cannot resist the convincing, though lamentable proof, which has thus been afforded of the excess of his assessment, and the consequent destruction by over-assessment of that right or property which Mr. Hurdis was so desirous of defending from the encroachment of Mootahdars under the permanent settlement.

See Para. 25.

199. The Ryotwar system was also introduced by Mr. Hurdis into the Madura * district, but his teerwas were there more moderate than in Dindigul; it is probable, however, that his system was the

* No report was ever received by the Board, respecting this survey.

the same, and the Board have been obliged in both districts to authorize a reduction of his assessment.

200. The Southern division of the Arcot Soobah, on it's first cession to the British Government, was for a short time committed to the charge of Colonel Graham, who rented it out by villages and mootahs composed of several villages; but when his removal took place Mr. G. Garrow was promoted to the charge of this district.

IN THE SOUTHERN DIVISION OF ARCOT. See Major Macleod's Report, 31st July 1804. Mr. Ravenshaw's Do. 8th July 1805. Do. Do. 1st July 1806. Do. Do. 15th August 1807. Do. Do. 10th May 1808. From Mr. Hyde, 5th Feb. 1816. Do. 2d May Do.

201. Mr. Garrow, having filled the office of Secretary to the Board of Revenue for some time previously to his nomination to the Southern division of Arcot, left Madras for his new charge with impressions strongly in favor of the Ryotwar system, which, at this time, though little understood, even by the controuling authorities at the Presidency, was from the impression made by Colonel Read's reports highly in repute.—During the first year after his appointment, an Aumanee settlement took place, but Mr. Garrow strongly urged the expediency of introducing the Ryotwar system, and easily obtained authority for that purpose.

202. He had scarcely, however, taken the necessary preliminary measures for the introduction of this settlement, before he was superseded by Colonel Macleod, who was desired to complete what his predecessor had only begun.—The measures which he consequently adopted will be found detailed in his Report noted in the margin.

See Major Macleod's Report, 31st July 1804.

203. No survey having yet been made of this district, it appears that "the average of five years collections on the cultivated cawney, for that period, of Nunjah, Poonjah and Gardens was taken for these three classes, as the average of each village, to form the assessment of Fusly 1213," and that the distribution of this assessment and the division of the lands into classes was "through necessity left to the Curnums."

204. Under this system, however, the averages of neighbouring and similar villages were frequently found so high and unequal, that the Collector proposed to reduce all averages above Ps. 6 on Nunjah, or Ps. 2 on Poonjah, per cawney, to that rate, and to raise all those below Ps. 3 on Nunjah, and 30 Fanams on Poonjah, per cawney, to that standard—at the same time he strongly urged the expediency of the Ryotwar survey, as the only means of discovering the resources of the province.

205. Before proceeding to explain the nature and result of the Ryotwar survey in the Southern division of Arcot, it may be proper, in elucidation of the system pursued by Colonel Macleod, and his successors, and of the rights of the people in this part of the country, to quote the following observations of that Officer respecting meerassy right.

"The assumed rights of the heads of villages are very prejudicial to the prosperity of the country, and so long as these rights are acknowledged to the extent to which they claim them, it will be impossible effectually to suppress abuses.—This situation must have been originally a temporary public employment, which could have been continued no longer than the individual was supposed deserving and capable of the charge."

"Some persons have shares in ten or twenty villages, at the distance

" distance of perhaps thirty miles asunder.—They even pretend to " have divided among them the whole lands of villages, in which " there may be more than one Meerassidar, and they prevent the " occupancy of any part of their imaginary shares without their " concurrence."

" Though I have not taken upon myself to abolish the right of any " Meerassidar, I consider it as repugnant to good policy to employ " more of this description of people than may be required to make " the collections, and to superintend the cultivation, and as the " pay or the fees attached to the situation would be inadequate to " the trouble and responsibility which falls to the man who manages, " if he be obliged to share it with others, I think the Manager " or the Manigar of the village should receive the whole."

206. From this statement it is evident, as before explained, that though the privileges of the Meerassidars in the Southern division of Arcot had been grievously diminished by the over-assessments of the mussulman government, they had not yet been entirely annihilated. It is assumed however here, that meerassy, instead of a private hereditary property, was a public temporary employment, " continued no longer than the individual was considered deserving " and capable"—that the meerassy shares were " imaginary," and although the right of any Meerassidar is not abolished, it is intimated that the whole should be transferred to the Manigar, because when divided, according to ancient usage, between him and the other Meerassidars, it was inadequate.

207. The introduction of the Ryotwar survey recommended by Colonel Macleod, was undertaken by his successor Mr. Ravenshaw; but, fortunately for the people, this latter Officer had just previously been employed in a district (Canara) where a moderate land tax, not an excessive land rent, was assessed on the country.

208. In recommending the survey, therefore, he proposed when the average assessment of the Nunjah lands of a village exceeded five Pagodas per cawney, to reduce it to that sum, instead of limiting the maximum average to 6 Pagodas, as proposed by Colonel Macleod.—" This" observes he " will give the cultivator about " Pags. 24 44 57 per cent of the gross produce, which is less by 25 per " cent than I consider him entitled to (50 per cent.)"—The limitation of the Poonjah assessment on an average to 2 Pagodas per cawney, as proposed by Colonel Macleod, he deemed sufficient, but added it " will not give the Ryot more than 3[illegible] Pags. 11 per cent of the gross produce"—he also recommended that the commutation price should be reduced from 4 to $4\frac{1}{2}$ cullums of Paddy, and from 5 to $5\frac{1}{2}$ cullums of dry grain, per Pagoda, and even this reduction he considered to be " by no means favorable"; but he thought that these alterations would be sufficient to relieve the distresses of the people, until the survey should introduce a more just assessment.

Mr. Ravenshaw's Report, 1st July 1806.

209. In his Report on the revenues of the subsequent year, we find him stating that these measures had materially relieved the inhabitants of those villages that benefited thereby; but that much was still to be done to alleviate the situation of the cultivators, and to fix the assessment on the principle determined by the Governor in Council " of an equal distribution between the Ryot and the Government."

210. It was during this year, Fusly 1215, that he commenced the Ryotwar survey of the country, which he nearly completed in the subsequent year Fusly 1216.—In reporting on the revenues of the

last

last mentioned year, he alludes to his having been obliged to depart from a rule of his Ryotwar system which required the Ryot "*to pay the full rent of every field he cultivates whether he rears a crop from the whole or only from a part of such field*"—a rule, he observes, which "supposes the Ryot *capable of doing* what it seems *he could not possibly have done*"—he also mentions a decrease of Pagodas 23,935 11 40 below the revenue of the preceding year, in consequence of seven talooks having been settled on the principle of the Ryotwar survey, and he promises a report on this survey, as soon as the statements required to accompany it could be prepared and translated.—This Report, was accordingly furnished by Mr. Ravenshaw under date the 10th of May 1808, and copies of his instructions to the Assessors and Surveyors, have lately been transmitted to the Board by Mr. Hyde.

211. From these papers it appears that the whole of the district was measured, under instructions very similar to those issued by Colonel Munro in the Ceded Districts, and that this survey added 1,46,209 cawnies of arable Poonjah and 16,757 of arable Nunjah to the land before entered in account; but this measurement does not appear to have been checked, as in the Ceded Districts, by head Surveyors, neither was any allowance made for the measuring rod formerly in use, which might have differed in every talook, or every village; and a general measurement by a rod of a uniform size might therefore increase the extent of land merely nominally.

212. Of twenty-two talooks, however, thus surveyed, the fields of only seven were classed and assessed; the classification and assessment of the rest being stopped by the introduction of the triennial village settlement.

213. In order to determine the amount of assessment on each field Mr. Ravenshaw's first process appears to have been to calculate, as follows, the tax to be imposed on a tract of land producing 100 cullums of grain.

NUNJAH.

100 CULLUMS.

Government.

	C.	M.	A.
Ain share of the Circar	39	2	$\frac{8}{16}$
Resumed sotuntrum maraks, &c.	10	2	$\frac{8}{16}$
	50	5	0

	Ps.	Fs.	C.
Convert this into money at 5 cullums per Pagoda	10	4	17
Add saderwared at 5 per cent. formerly paid by the Ryots..........	0	22	40
	10	26	57
Deduct on account of the abolition of the saderwared, and rejection of fractions in favor of the Ryot..........	0	26	57

Ryot.

	C.	M.	A.
Ain share of the Ryot.	39	2	$\frac{8}{16}$
Colavasum..	7	5	$\frac{2}{16}$
Sotuntrums, &c. not resumed	2	11	$\frac{6}{16}$
	49	7	0
Add Government share	50	5	0
	100 culls.		

10 per tract of land producing 100 cullums.

POONJAH.

POONJAH.

100 Cullums.

Government.	C.	M.	A.
Ain share of the Circar	48	5	$\frac{15}{16}$
Resumed sotuntrums, &c.	1	0	$\frac{1}{2}$
	49	6	$\frac{3}{8}$
Convert this into money at 5 cullums per Pagoda..................	9	$\frac{12}{16}$	$\frac{1}{32}$
Contingent charges....	0	$\frac{1}{2}$	0
Village expense........	0	$\frac{2}{16}$	$\frac{1}{12}$
	11	$\frac{1}{16}$	0
Deduct in favor of the Ryot................	1	$\frac{1}{16}$	0

Ryot.	C.	M.	A.
Ain share of the Ryot..	48	5	[illegible]
Sotuntrums not resumed	1	11	$\frac{3}{4}$
	50	5	$\frac{10}{16}$
Add Government share	49	6	$\frac{3}{8}$
	100 culls.		

10 Pagodas per tract of land producing 100 cullums.

Having fixed 10 Ps. per field producing 100 cullums of grain as the general rate of assessment, he thence formed the following tables.

Rates.			Nunjah. per Cawney.	Garden land. per Cawney.	Poonjah. per Cawney.
1	Land producing per Cawney	80 Culls.	8 Pags.	0	0
2	....	75	$7\frac{1}{2}$	0	0
3	....	70	7	7	0
4	....	65	$6\frac{1}{2}$	$6\frac{1}{2}$	0
5	....	60	6	6	0
6	....	55	$5\frac{1}{2}$	$5\frac{1}{2}$	0
7	....	50	5	5	0
8	....	45	$4\frac{1}{2}$	$4\frac{1}{2}$	0
9	....	40	4	4	0
10	....	35	$3\frac{1}{2}$	$3\frac{1}{2}$	4
11	....	30	3	3	$3\frac{1}{2}$
12	....	25	$2\frac{1}{2}$	0	3
13	....	20	2	0	$2\frac{1}{2}$
					2
					Fs.
14	....	18	0	0	1 36
15	....	15	$1\frac{1}{2}$	0	$1\frac{1}{2}$
16	....	10	1	0	1
					Fs.
17	....	8	0	0	0 36
18	....	6	0	0	0 27
19	....	5	$\frac{1}{2}$	0	0
20	....	4	0	0	0 18

214. It will be perceived that the assessment on Nunjah lands consisted of 16 different rates, varying from 8 to $\frac{1}{2}$ Pagoda per cawney, those on Garden lands of nine different rates, varying from 7 to 3 Pagodas per cawney, and those on Poonjah of 12 different rates, varying from 4 Pagodas to 18 Fanams per cawney.

215. It appears that the consent of the Ryots was necessary to the

the classification and assessment of the lands, and that the survey was undertaken with the express view of reducing the assessment from one to four sixteenths; where fine land had improperly been included in the lower classes, it was to be re-classed, and the rate might be raised from one to two sixteenths; but in no case was the *average* rate per cawney in any village to exceed 5 Pagodas for Nunjah, and 2 Pagodas for Poonjah lands.

216. In the seven talooks thus assessed the immediate decrease of revenue in consequence of the survey was Pagodas 28,809 15 43, and the former teerwas on Poonjah were reduced at the rate of from 16 34 $42\frac{6}{16}$ to Pagodas 4 12 $74\frac{5}{16}$, or on an average Star Pagodas 8 23 $25\frac{1}{2}$ per cent; and on Nunjah from Pagodas 22 34 $36\frac{3}{4}$ to Pagodas 5 28 10, or on an average Pagodas 9 37 76 percent.

217. A reduction of one fourth was made from the assessment in favor of Nunjah lands dependent for irrigation entirely on the rains of heaven, and a reduction of five per cent at first and afterwards of ten percent from the assessment of all lands cultivated by Bramins or Mussulmans.

218. In reviewing this survey, it cannot fail to be remarked that it is the only one hitherto mentioned which appears to have terminated in a reduction of the assessment, or of the rate of public revenue hitherto demandable. In a general point of view, therefore, it must have been highly beneficial to the country, and on this account it is, perhaps, to be regretted that it was not extended to all the talooks of the district.

219. Like some of the other surveys before mentioned, it proceeded on calculations of average produce, a division thereof between the Government and the Ryot, and the conversion of the government share into money; but by fixing the commutation price for Paddy at 5, instead of 4 cullums per Pagoda, Mr. Ravenshaw reduced the assessment on those lands which chiefly contribute to the revenue of the district 25 per cent, or one fourth below what it would have been fixed by Colonel Macleod; and he prevented any gross errors, such as occurred in Dindigul, by limiting the average rate on each village to a maximum standard, (which on Nunjah was one sixth below that proposed by his predecessor) and by forbidding any increase of the existing rates beyond $\frac{2}{16}$ths, yet authorizing a reduction generally to double that extent.

220. Still the Board do not consider this survey free from a material objection; for they apprehend that it involved an infraction of the little meerassy right remaining in the district.—Among the sotuntrums resumed, and added to the revenue of Government, to the extent of about 2 per cent. in the Poonjah, and no less than about 20 per cent. in the Nunjah lands, they observe that the marahs of the *Gramatans* (literally *villagers*) were included; and these Gramatans, whose oppressions on the lower Ryots are the theme of all Mr. Ravenshaw's Reports, the Board believe to have been "the heads of villages" mentioned by Colonel Macleod, as possessing meerassy shares in the village, but whom he considered it repugnant to good policy to employ.—Mr. Ravenshaw, who to the last denied the existence of meerassy in any part of his district, seems to have taken a similar view of the rights of these persons—their marahs or extra privileges were therefore resumed; and, if the Board mistake not, the value of them in money was, and is still paid, as proposed by Colonel Macleod, to the Manigars (now called Putta Manigars) the meerassy being thus not expressly abolished, but

See enclosure C in Mr. Ravenshaw's Letter, 10th May 1808.

but indirectly destroyed, and the office of Potail created by an act of injustice.—The Putta Manigar in the Southern division of Arcot is thus an inhabitant selected to collect the revenue and receives a stipendiary allowance for the duty from a fund created out of a property notoriously belonging to others.—Mr. Ravenshaw notwithstanding his great anxiety to remove oppression of every kind and particularly that oppression of the head inhabitants (Gramatans) which he represents to be so great in so many Reports, did not restore to those people the rights of which the first attempt at a survey had deprived them.

221. The assessment, by Mr. Ravenshaw's own admission, was so excessive on the Southern division of Arcot, that it is not surprizing if the Meerassidars endeavoured, by additional assessments on their Pyacarry ryots, to reimburse themselves for the extortions of the Government; and the oppressions to which the lower classes of the people were thus subjected may not therefore have been exaggerated by Mr. Ravenshaw in his Reports; but in remedying one evil, the Board apprehend that another was committed; while the Pyacarries were relieved from the pressure of their burdens, the few remaining privileges of the Meerassidars were resumed, and they were by the Ryotwar survey reduced to an equal level with those who had formerly been their inferior tenants.—Under such circumstances, it is not surprizing that they united with the Curnums to obtain by fraud, what was otherwise denied to them; and that on the detection of their abuses, they seceded with many of their Pyacarry ryots from their villages, and appealed to the controuling authorities at Madras.—But, on warrants being issued to apprehend them, they returned to their villages.

IN THE NORTHERN DIVISION OF ARCOT. See to Mr. Cockburn, 13th June 1803. From Do. 5th July 1803. From Do. 31st March 1804. To Do. 2d June 1804. From Do. 25th June do. To Do. 18th August do. From Mr. Græme 18th October 1806. Para. 2. From Mr. Stratton, 28th January 1802. Para. 9.

222. On the cession of the Carnatic, Mr. Stratton was appointed to take charge of the Northern division of Arcot. This Gentleman rented out the country by villages on annual lease in Fusly 1211, the first year of which acquisition, and described it as a desirable object to constitute the head inhabitants of each village it's renters and make them jointly and severally security for each other's engagements. Mr. Stratton was of opinion that village rents would secure to the Ryots a just return for their labour and describes the plan of village rents to have been followed when the country was under the Nabob of the Carnatic—in many instances direct with the circar, in others with intermediate renters of districts.

223. The Board in a Letter to Mr. Stratton of the 13th August 1802, stated that where the mode of renting villages had been entirely unknown, a settlement* with the head inhabitants was an approach to a better system, but that which the Board were most desirous to establish was where the proprietary inhabitants at large of each village enter into engagements with the circar and derive a common and exclusive interest in the cultivation of their lands in proportion to their right of property.

224. Mr. Stratton made the settlement of the second year or Fusly 1212 by villages, and explained, probably in consequence of the remarks of the Board quoted above, that notwithstanding only a village settlement had that year been accomplished, yet it possessed all the advantages of a Ryotwar settlement, since from some complaints

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* These observations were made while Mr. Place was in the Board of Revenue—His village rents of the Jageer and those of Mr. Hodgson and Mr. Greenway were formed on the principles thus described.

complaints having been preferred to him in the former year of improper exactions of Renters, he had been induced to obviate all such cause of complaint by particularizing in the rent pottah of every village in the districts of Sholungur, Moneywauk, Caverypauk and Velloor Pollam the exact teerwa on each crop to be levied from the Ryots and the exact warum they were entitled to agreeably to the rates fixed many years before by Rajah Beerbur, commonly called Royagee, who for a long time managed the revenues of the Arcot Soubah under the Nabob Wallajah.

225. In 1803 Mr. D. Cockburn succeeded Mr. Stratton. Mr. D. Cockburn had been previously employed in the Salem district, where he had superintended the introduction of the Ryotwar system into the small province of Balaghaut, conquered in 1799 from Mysore; and on his arrival in the Northern division of Arcot, was desired to make a survey of the country, for the purpose of establishing a fixed teerwa on those lands in which the rates of warum were supposed not to have been distinctly ascertained.

226. Mr. Cockburn, however, in reply, explained that in every village, there was a known fixed demand as revenue, either in money, or grain, but that the cultivators were liable to various other exactions, some of which were authorized by custom, and certain others, *tho' sanctioned by the same claim of right*, arbitrary and undetermined; he therefore proposed, by fixing what was thus uncertain, to "bring great comparative relief to the Ryot," and in order to conduct his system "to every attainable perfection," he requested leave to commence the Ryotwar survey; and in the mean time forwarded a translation of the orders he had issued to the "servants "employed in ascertaining the extent of cultivation, and in determining the rent of each cultivator."

227. From this document, and from Mr. Cockburn's subsequent Report of the 31st March 1804, it appears that the settlement for Fusly 1213 was determined on each field "by the computed produce "of the field, by the amount of rent paid last year, by the average "rent of that field for five years back, and by the seeming circumstances of the Ryot."—In his instructions, Mr. Cockburn observes that it had "been customary in the Carnatic, besides collections "under the term rent, to collect sums on various accounts, such "as Renters and Curnums russooms, Renters and Curnums murah, "wurtena, sadurwared, charity, loss on rent, &c. &c. exactions," "all of which" says he "you will add to the rent of the land"! The warum in Nunjah land was converted into money at 6 mercals, in one Pagoda value of grain, cheaper than the registered selling prices for the previous ten years; but half of the Renters, Curnums, Shroffs, Carpenters, Smiths and sohuntra maras were assumed, and added to the sircar share, thereby increasing it to the extent of nearly 15 per cent.

228. This arrangement was considered by the Government to constitute an equitable basis of a temporary settlement; Mr. Cockburn, however, was desired no longer to delay the introduction of the Ryotwar survey; but, in consequence of his promotion to the judicial department, this duty devolved on his successor, Mr. Græme, and the result was reported to the Board under date the 18th October 1806.

229. From this report, and from the instructions to the Surveyors and Assessors, with copies of which the Board have lately been furnished,

furnished, it appears that the survey was conducted by one class of people, and the classification and assessment by another; and that each were checked by head Surveyors and head Assessors.

See No. 4 in Mr. Grœme's Report.

	Cawnies		Value, Ps.
Increase, Cawnies	19,001 13	Value, Ps.	32,332 24 12
Decrease,	39 10		197 39 26
	18,962 2		32,134 29 66

230 By this survey, cultivated land to the extent of cawnies 18,962 2, valued at Pagodas 32,134 29 66, was discovered, and added in the accounts; but, by a decrease in the rates of teerwa or assessment, as hereafter explained, this increase was reduced to a net increase of only Pagodas 7,162 35 33.

231. In determining the assessment on the land, Mr. Grœme seems to have proceeded in the following manner.

Nunjah not watered by wells.

Supposed gross produce per cawney.... 40 Cs.
Deduct marah *varying in each talook* from 6 Cs. 4 to 3 Cs. 2 per cent............... 1 4 As.

Remains............... 38 12 As.
$\frac{1}{2}$ to the Ryot......... 19 6

$\frac{1}{2}$ to the Government.. 19 6
Converted into money at the average selling price in 10 moderate years, *varying in every talook* from 4 Cs. 3 to 3 Cs. 0 7 per Pag. 5 7 70 per cawney.
If the land is watered by nullahs, rivers, or large tanks, add from 12 to 14 Annas, or if by small tanks from 8 to 10 Annas, of this assessment, for the second crop..................

Nunjah watered by wells.

Supposed gross produce per cawney..................45 Cs.
To the Ryot $\frac{2}{3}$d..........................30

To the Government $\frac{1}{3}$d. 15
Converted into money as above,...... 4 Ps.
If the land produces a second crop, add from 12 to 14 Annas of this assessment.

Poonjah.

Supposed gross produce per cawney...................15 Cs.
To the Ryot $\frac{2}{3}$d...............................10

To the Government $\frac{1}{3}$d.................... 5
Converted into money as above..... P. 1 21
Add 8 Annas for a second crop.

No. 1. 232. The deduction on account of marah in Nunjah land, as well as the commutation price of both Nunjah and Poonjah varied for every talook; hence the rates of assessment were different in each; but the foregoing affords a sufficient insight into the general principles of the assessment.

233. The Garden lands were divided into from four to six classes, each assessed at the rate of from Star Pagodas 9 15 60 to Star Pagodas 1 31 40 per cawney.

234. The result of the assessment generally was, that in the different talooks the average teerwa on Poonjah varied from 30 Fs. 3$\frac{1}{2}$ to Pagodas 1 1 17$\frac{1}{2}$, the average on Nunjah from 2 41 4$\frac{1}{2}$ to Pagodas 5 26 44$\frac{1}{2}$, and the average in Garden lands

lands from Pagodas 2 4 27¾ to Pagodas 6 11 26¼ per cawney —and that, by applying these rates to the quantity of land according to the *Curnum's* accounts of Fusly 1213, there appeared a reduction of Pagodas 24,971 39 43, but by deducting this decrease from the increase in consequence of the measurement; or, in other words, by applying this assessment to the quantity of land according to the survey accounts, a net increase was given by the survey of Pagodas 7,162 35 33 as beforementioned.

Decrease, Pags.	27,687	28	85
Increase,	2,715	31	42
Net Decrease	24,971	39	43
Pagodas	32,134	29	06
	24,971	39	43
	7,162	35	33

235. In Mr. Grœme's Report and Statements, it is not clearly stated whether lands producing two crops were assessed with one or two teerwas, viz. a teerwa on the first crop, and a separate additional teerwa, in the event of their producing a second crop; or whether, as in other districts, the two were consolidated into one teerwa, assessed on the land, whatever number of crops it might produce. The Board are inclined to believe that the latter was the case.

236. It appears that all the marahs resumed by Mr. Cockburn, with the exception of the Curnums and Manigars marahs, were included in the Ryot's share, and were made payable by him according to the ancient custom of the country, but in the opinion of the Board there is no doubt that the Manigars marah, subsequently converted into a money payment to the extent of about 12,000 Pagodas per annum, was originally, like that of the Gramatans in the southern division of Arcot, the marahs of the Meerassidars.—It seems to have been called by Mr. Cockburn the Renter's marah.

See the Board's Proceedings 16th November 1815.

237. In reviewing this survey, it is worthy of remark that Mr. Cockburn's settlement of Fusly 1213 was regulated as much by the average rent each field had paid for five years back, as by it's computed value; and that Mr. Grœme's subsequent teerwas, though they proceeded on the ground of gross produce, division with the Ryot and average price, were more moderate than those of Mr. Cockburn; the result therefore would have been a considerable reduction of the assessment, had not the survey discovered a quantity of land hitherto omitted from account, and taxed it in common with the rest.

238. Notwithstanding the great care therefore taken by Mr. Grœme to equalize the assessment, by a fair division of the produce, and a commutation thereof into money according to the average price of ten moderate years in every talook, whereby it was adapted to the peculiar localities of each, his revision of Mr. Cockburn's assessment terminated in increasing it to the extent of upwards of 7,000 Pagodas.

239. This proceeding Mr. Grœme has since, with much candour, exposed, as an error of some magnitude in his Ryotwar survey: and experience has proved that it led to an over-assessment on the country, which he has estimated at upwards of 12,000 Pagodas.—It has been stated, and in the opinion of the Board with much truth, that, at the period of the cession of the Carnatic, the demand of the Government upon the country was already excessive; and that the Ryots were enabled to pay this high assessment on the lands registered as cultivated, from the illicit cultivation of other fields, which the connivance of the inferior Officers of Government exempted from

N. B.—The Manigars' marah was neither more or less than the coopatum of the Meerassidars, so well explained in Mr. Ellis's paper on meerassy property.

from registry, and therefore from tax; but that, under the Ryotwar survey, the demand on the registered land continued undiminished, while the land that had been hitherto secretly cultivated was newly registered, and newly assessed; and the Ryot deprived of the means he formerly possessed of paying a high rent on his registered fields, was now called upon to pay the same high rent on his unregistered fields also. This the Board believe to have been the case to a much greater extent in other districts than the Northern division of Arcot, where Mr. Græme himself, on the introduction of the decennial lease, was induced to recommend a remission of upwards of 12,000 Pagodas, in favour of those Ryots whose lands had been thus over-assessed by the Ryotwar survey.

IN NELLORE. From Mr. Travers, 10th June 1803.

240. Previously to the cession of the Carnatic, the revenues of this district had been rented out by the Nabobs in extensive talooks or mootahs, but on Mr. Travers being appointed to take charge of it, he concluded a settlement by villages with the head inhabitants of each.

241. Finding, however, that the influence of the head Ryots proved "equally detrimental to the happiness of the people and the "interests of Government," Mr. Travers subsequently resolved to introduce the Ryotwar system; and for this purpose, commenced a survey of the country, with the view of establishing, on each field, teerwas or, as he terms them, muctah rents.

See No. 2 in Mr. Travers's Letter, 5th June 1802.

Para. 25 to 28, From Mr. Travers, 10th June 1803.

242. The instructions given to the Surveyors in Nellore are extremely concise and imperfect; and the means adopted to check their measurement do not appear to have been very efficient. Mr. Travers himself, indeed, seems to have considered their measurement to have been far from correct; yet he thought it could be "so far depended on, as to commence the introduction of muctah rents." The result of the survey shewed an increase, by measurement in the cultivable lands of 52,441$\frac{30}{64}$ goortahs of Metta, (dry land) and 15,914$\frac{19}{64}$ goortahs of Magauny, (wet lands), being an increase above the measurement according to the Curnum's accounts of the previous year, to the extent of nearly three fourths or 75 per cent.*

243. Having ascertained the average gross produce of each goortah of land, "from information obtained by the survey, as well "as what is admitted by the inhabitants," Mr. Travers proceeded to assess it, as follows: He first deducted from the gross produce 6½ per cent for *Baudooloo*, the admitted fees of the Curnums, village artificers, servants, &c. the remainder was then, in supposition, divided between Government and the Ryot, in the proportion of 11 in 20 or 55 per cent, to the former, and 9 in 20, or 45 per cent, to the latter, and the Government share of 11 in 20, or 55 per cent, was finally converted into money, at the rate of 7 Madras Pagodas for dry grain, and 5 Madras Pagodas for Paddy, per pooty. From the different quantities of grain supposed to be produced by goortahs of different descriptions of soil, the assessment was thus divided in dry land into 15 rates, varying from M. Pagodas 7 10 30 to M. Pagodas 9 28¾ per goortah, supposed to produce from 2 pooties to 1 mercal; and in wet land, into no less than 38 different rates, varying from M. Pagodas 21 11 6$\frac{41}{64}$ to M. Pagodas 1 39 73$\frac{227}{256}$ per goortah, calculated to produce, to a mercal of seed, from 3 pooties to 5 mercals.

244. The

*It is obvious that this increase must have been nominal more than real.—The rod and mode of measurement not being the same, a difference must of necessity have occurred.

244. The assessment on garden lands was regulated as follows.

	Gardens watered* by wells more than 15 feet deep.	Gardens watered by wells less than 15 feet deep.	Gardens watered by pots with the hand.
		1st crop 2 10	1st crop 2
		2d crop 1 10	2d " 1
Computed gross produce, puties	4	4 8	3
To the Ryot	16 in 20	12 in 20	14 in 20
To the Government	4 in 20	8 in 20	6 in 20
		M. Ps. Fs. C.	M. Ps. Fs. C.
		for 1st crop 6 29 20	3 48 11
		for 2d crop 3 48 60	1 50 30
which commuted at the rate above mentioned is	M. Ps. F. C. 5 12 31 per goortah.	10 26 0 per goortah.	5 47 0 per goortah.

"The other Garden cultivation of these districts" says Mr. Travers "formerly distinguished as Muctah gardens, and in which "is produced sugar cane, turmeric, beetle, tobacco, and vegetables of various descriptions, have their rates of assessment already "established by * custom, and do not appear to require alteration.

245. The original result of this survey was an addition to the public demand on the Ryots of the Nellore district to the extent of Star Pagodas 1,00,356 42 4, or about one fourth of that for the previous year; from which deducting Pagodas 19,413 21 41, decrease from the abolition of various collections under the head of saderwared, tahereer, &c. there remains a net increase by the Ryotwar survey of Star Pagodas 80,943 20 40.

See Statement No. 1 in Mr. Travers's Letter 10th June 1803, 2d last column below the 18th line.

246. It is particularly deserving of notice that the Ryotwar system thus introduced into Nellore by Mr. Travers, differed most materially from every other before mentioned. All other surveys proceeded on the principle, either declared or implied, that the teerwa or fixed money tax assessed on each field was the maximum of the Government demand thereon, never to be increased; but in Nellore it was published for general information, that the muctah rents, teerwas, money taxes, or "prices" as Mr. Travers terms them, "fixed for the *first class* of soils, being calculated on "the highest produce of the land of the village to which it "belonged, it would limit the demands of Government thereon, "whatever might be it's produce, so long as it was continued under "coroo cultivation; but that as it was expected, that the value of "the *lower soils* might increase, they were still to be considered "at the disposal of Government, until their valuation rose to the "rate limited for the best land of the village under coroo cultivation; that the valuation of the lower soils would be formed from "public appraisement created by competition, and that on it's "disposal, the first proprietor would be entitled to the preference."

247. By this the Board understand it to have been declared, that the teerwas on all Mettah or Magany land in the inferior classes might eventually be raised to that of the highest class; and that even the teerwas on the highest class might be raised, in the event of it's being

* Note. This was the case in other districts, yet they were altered under the survey assessments.

being converted into gardens—the limitation existing no longer than it might continue under "coroo cultivation."

248. The Ryotwar system in Nellore also differed in another material respect from that generally pursued elsewhere; viz. in the waste, as well as the cultivated lands, being parcelled out among the inhabitants. On the ground that "private property is better looked "after than public property," Mr. Travers divided the waste at the same time as the cultivated land; it was however assessed, or rather declared assessable, at what was fixed for the worst of the "arable "lands," and it was thought that this would do away "an idea "that might otherwise be entertained that such lands, by not having "a value, might be considered, *as before*, the general property of "the village."—For the present, however, the assessment of the waste was either deferred, or if it did take place, remitted; and hence we find Mr. Travers in the 42d Para. of his Report alluding to the probability of the people deriving a "profit from the whole of "the lands being divided among them, and the settlement of "Government only formed on a portion."

249. The Board are not aware whether the intention, intimated in the 57th Para. of Mr. Travers's Report, of converting the poolary tax on cattle into a tax on land used as *pasture*, was ever carried into effect.

Para. 31. 250. Another remarkable circumstance in this settlement is, that while Mr. Travers admits the Pyacarries to have been "under "the authority of the Cadeems," and from the agreements of the Pyacarries for their lands being generally formed with the Cadeems,
33. concludes that the latter had an advantage in the larger share of the produce allowed to the former—he divides the lands among the whole indiscriminately.—"Having" says he "arranged under "these considerations, the rates of assessment for the different soils, "the inhabitants of each village were assembled in the respective "talooks, and the survey accounts laid before them, in order to "determine the extent and quality of the whole of the arable lands "at the disposal of Government; when a division took place "between the whole of the Cadeem inhabitants and such of the "Pyacarries as wished to participate, determining the quantity "and quality of land to each, in proportion to their ploughs."

251. This indiscriminate admission of the Pyacarry ryots, in common with the Cadeems, was certainly an infraction of private right, exemplifying the levelling system with which the Ryotwar survey were generally conducted; and the division of the waste* formerly "the general property of the village" among the Pyacarries and Cadeems promiscuously, while it affected the rights of the latter, also tended to destroy that community of property which for ages has existed on this side of the Peninsula.

252. The Board, however, have since understood that much of this Ryotwar settlement of Nellore existed only in the accounts of the Collector's cutcherry†—that in many places the village community,

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* It is probable that this division of the waste lands among all the inhabitants became necessary, in consequence of the effects of the Ryotwar survey. Great quantities of cattle are bred for sale in the Nellore and Ongole districts, and the right to pasture cattle in particular lands necessarily became an object of some consideration.

† Note. It is very probable that in many situations where the wet land is greater than the dry land that the same thing occurred.

ty, having ascertained the aggregate of the demand on individuals, parcelled out the lands anew among themselves, assessing each Ryot with a new quota of the total revenue payable by the village; and that while the Collector believed he had established ryotwar, the people continued to adhere to their old system of the village settlement and share of the crop.

IN SATWAID. From Mr. Hepburn, 18th June 1805.

253. The only remaining district into which the Ryotwar survey was introduced was the small district of Satwaid, a part of the Carnatic ceded to the Government in the year 1801, and placed under charge first of the Collector in Chingleput, and afterwards of the Collector in the Northern division of Arcot.

254. The survey of this small tract of country was conducted in a very satisfactory manner, under the instructions of Mr. Hepburn; and the assessment of the land surveyed proceeded on principles of great moderation.

255. In assessing the Nunjah lands, $77\frac{1}{2}$ per cent. or $\frac{12\frac{1}{4}}{16}$ of a full crop was adopted as the probable average produce, which being taken at 100 parts, was thus divided.................. 100

Deduct for charges of cultivation 20 per cent...............	20
	80
$\frac{1}{2}$ to the Ryot..	40
$\frac{1}{2}$ to the Government..	40

The government share was then converted into money at the average price of the previous ten years.

256. But the mode of assessing the Poonjah lands of Satwaid was very different from that adopted in any other district—it was not so much an assessment on the land, as on the crop—for the teerwas varied, as under the native government, according to the particular description of dry grain grown on the land.

257. On the Nunjah, the teerwas consisted of sixteen different rates, varying from Pagodas 6 38 65 to Fanams 18 55 per cawney; on Poonjah also of 16 rates, varying from Pagodas 3 23 to Fanams 11 40 per cawney; and on Garden ground of 13 rates, varying from 2 20 10 to 3 5 60 per cawney.

See Board's Proceedings on the Northern division of Arcot, 16th November 1815.

258. From the superior care and moderation of the Collector, and from the smallness of the district allowing of a greater personal controul over the survey than could possibly be exercised elsewhere, and of a greater * reduction without exciting much attention, the field money assessment in this small province, altho' neither free from inequalities, nor errors, possesses generally the solid advantage of being one fourth less than that in many of the neighbouring districts.

PALNAUD.

259. A reference to the Board's address to Government of the 20th of January 1806, and to their subsequent proceedings of the 30th November 1815, will shew the grounds of their belief, that though in Palnaud a settlement was professedly made with each Ryot, it was only nominally, not really, a Ryotwar settlement; a crude attempt at the survey of that district was indeed made, but the settlement in question was in fact a village settlement subdivided on a nominal list of fields.

260.

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*N. B.—The district produces from Pagodas 16,000 to Pagodas 20,000 annual revenue—a considerable reduction of the revenue of any former year would, not in so small a sum be considered of importance.

TANJORE.

TRICHINOPOLY AND TINNEVELLY.

260. It seems equally unnecessary to make any detailed remarks on the abortive attempt at Ryotwar which was made in Tanjore—a measurement of the arable land was made, but a regular field money assessment was not introduced either into that district, or into the neighbouring provinces of Trichinopoly* or Tinnevelly, and what has by some been termed ryotwar in Tanjore, was in fact a *village* settlement.—The assessment was made on the entire lands of the village, and the Meerassidars were allowed to divide it amongst themselves, on their individual *kuttas*† or fields, the Collector merely causing such division to be registered in the public accounts, and the revenue being still paid collectively, and not kulwar or individually.

GENERAL PRINCIPLES OF RYOTWAR.

See 5th Report of the Select Committee of the House of Commons.

261. It has been stated by very high authority as one great recommendation "in favor of the Ryotwar settlement, that it is most favorable" to the prosecution of the Ryotwar survey; but the review which has been taken above of that survey in the several districts into which it has been introduced, seems to lead to the conclusion that this is by no means a recommendation in it's favor, and compels the Board to record their opinion that there is no part of the former Ryotwar system more open to objection.

262. An attentive examination of the voluminous Reports received from the different Collectors on this subject will shew that the details of the Ryotwar survey, including measurement, classification of soil and assessment, varied with the particular views of each local Officer; that it was by no means conducted in the several provinces either on uniform, correct or just principles; that every change of authority was attended by a change of plan; and that, except in the Ceded Districts, where it was completed under the person who begun it, and cost upwards of 80,000 Pagodas, the Ryotwar survey was in general hastily performed and badly executed; the detailed information which it afforded may perhaps in some instances have been matter of statistic curiosity, but it's effects on the revenue and on the country have proved, there is much reason to believe, of a most mischievous tendency.

See Mr. Sullivan's and Mr. W. Garrow's Correspondence on the Survey of Coimbatore.

See Instructions to Surveyors as issued by the Collector and recently called for by the Board.

See Mr. Ravenshaw's Report on Mr. Garrow's Ryotwar survey.

See Mr. Greme's Report on Mr. Cockburn's survey.

See Report on Mr. Hurdis's survey of Dindigul.

263. In those provinces which we acquired from the Mussulman princes of the Peninsula, the state of private property in the land, at the period of their transfer, has already been described to have been so reduced, by their exactions, as to have required the most fostering and careful management on our part to preserve it from entire annihilation. But however beneficial in other respects our administration may have proved to the people, it is greatly to be feared that the almost immediate introduction into these districts of the Ryotwar system, which included not only an entire new measurement of the land, but an entire change in the nature, and, in many instances in the extent of the land tax—which forcibly changed warum into teerwa, and by which new rates of teerwa were substituted even where the revenue was heretofore payable in money, tended to complete the destruction of that property which it was so much our interest and our duty to support.

264. While

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* In Trichinopoly and in Tinnevelly, so also in the high districts of Tanjore, the public revenue from unirrigated land was customarily demandable in money at a fixed rate for a given extent of land.

† A kuttai is a much larger division of land than is generally implied by a "field." It contains a great number of paddy fields and is rather a division of the village into the different descriptions of soil.

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264. While the Ryotwar survey assessment professed to fix an equal and moderate tax in money on each field, we find it in almost every instance greatly increasing the Government demand upon the Country. In Dindigul it nearly doubled the public assessment. In Baramahl it increased it 21 per Cent. In the Northern Division of Arcot the additional imposts and illegal exactions of the Renters under the Native Governments were by the Ryotwar survey incorporated with the land rent. In Nellore the highest rate of teerva fixed on the finest land was alone declared to be the ultimate limit of the Government demand upon all land, and even in the Ceded Districts, where it was perhaps most moderate, the demand on the land was raised so high as in general to be greatly

beyond

ms Colonel Munro
26th June 1807

beyond the resources of the people." "An

"Assessment thus proceeding from single

"fields to whole districts, and taking each

"field at its supposed average," was indeed

"found to make the aggregate greater than

"could be easily realized," or than ought ever

to have been assessed, and in attempting to

fix a moderate equal assessment on each

field, we imposed a most unequal and

heavy <u>over</u>-assessment on the Country."

265. It is true that this over-assessment

constituted rather the <u>maximum</u> than the

absolute demand upon the Ryot, but it

was to this maximum that he was taught

to look as the sum ultimately demandable

from him; it was only his inability to pay

it that caused its temporary reduction;

and as his means improved, the demand

upon him rose, until it reached this

high

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high standard."

278. The Ryotwar system being thus destroyed, and it being generally deemed inexpedient further to extend the permanent Zemindary settlement to those provinces in which no Zemindars previously existed, and where it consequently would have been necessary to create them, it remained to adopt some new plan for the collection of the public revenue, and accordingly, after great deliberation, the Village settlement was adopted, first for three, and subsequently for ten years. The Village settlement.

279. This Village settlement proceeded on the principle of assessing, for a term of years a fixed sum as public revenue upon each Village, not upon each field; and in consideration of the payment thereof, making over for that period the Govern-

ment

-ment right to the public revenue from the entire lands of the whole Village, both arable and* Waste, to the village community, either where practicable by a direct settlement with the whole body of the Ryots collectively, or by one mode with the head or heads of the Village.

280. The terms triennial and decennial Lease, by which these village settlements have occasionally been designated, appear in England to have led to incorrect notions respecting the

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*. Note. It was supposed that the making over the revenue to be derived from Waste lands to the Zemindars and Mootahdars under the plan of a Zemindary permanent Assessment and to the village community under the Village rents was giving up advantages that the state should or might have reserved. Let it be remembered however, that it was a necessary sacrifice, if sacrifice it can be called, to secure the high scale at which the public revenue had in both cases been fixed. Under Ryotwar permanent field rents the result will be the same, but the

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the principles of this system, and to have induced the belief that, as under the Mahommedans, and the first years of our possession of the Northern Circars, a set of renters distinct from the people of the Village were introduced between them and the Government, a kind of middle men of the most objectionable description. This was by no means the principle of the village settlement. It differed from the Ryotwar chiefly in the assessment being fixed on the entire aggregate lands of the Village, not on each district and separate field, in its being concluded with all the Ryots collectively, not with each individually, and in its giving up to the Ryots not only the revenue to be derived from the arable lands, but that also to be obtained by after exertion from

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the process different the reduction must be made in the first instance, to be recovered hereafter or not, as circumstances may turn out.

from the State also. In fact in leaving, in consideration of a contract to pay a given sum as public revenue, the entire internal administration of the affairs of the Village to the village community.

284. The object in view was to adapt the revenue administration to the ancient institutions and ancient usages of the Country, to which the Hindoos are proverbially attached; to suit the system to the people, and not to attempt to bend the people to the system. Mr. Place, quoted by some mistake in England as an advocate for Ryotwar, has well described the Village Settlement, and it is curious to observe the accuracy with which he predicted the consequences resulting from an attempt at the introduction of Ryotwar in the Tamil country.

"It would" says he "be superfluous,
"impracticable, and impolitic to ascertain
"with greater precision than has already
"been done, the measured extent of each
"share or of each Man's proportion of
"Meerasy, because in the first place,
"it would strengthen those suspicions which
"have arisen; and in the next, it could
"only be done by personal survey, and the
"most unremitting attention, which I
"think hardly any one Man can give, to the
"completion of such a work, independent
"of innumerable variations that would
"take place while it was in hand; and
"it would be unwise, because, not only it
"will be ever the most beneficial mode to
"let the lands of every village jointly to the
"inhabitants at large, both with a view to
"security and to good cultivation, but to
"let them separately, would tend to create

divisions

"turbances and dissentions to the undoubted
"embarrassment of themselves as well as of the
"public. No difficulty occurs in fixing the
"value of all the lands together of one village
"but it would be nearly impossible to assign
"to every small allotment its portion so ex-
"actly and with such due regard to fertility of
"soil and other circumstances, that some
"should not benefit and others suffer; yet
"the latter would not receive the assistance
"of the former, in case of failure in their
"engagements."

"At present every Village consi-
"ders itself a distinct society, and its general
"concerns, the sole object, of the inhabitants
"at large, a practice, surely, which redounds
"as much to the public good as to theirs, each
"having, in some way or other, the assistance
"of the rest; the labors of all yield the rent,

they

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"they enjoy the profit proportionate to their
"original interest, and the loss falls light.
"It consists exactly with the principles upon
"which the advantages are derived by a
"division of labor; one Man goes to Market,
"whilst the rest attend to the cultivation
"and harvest; each has his particular occu-
"pation assigned to him, and insensibly
"labors for all; but if each had these several
"duties to attend to, it is obvious that all
"the inhabitants must be absent together
"at those times that are most critical,
"both to them and to the state; and that
"many must want those abilities necessary
"to the performance of the various employ-
"ments that would arise."

"If a measurement of lands should
"be made with a view to assign to each propri-
"etor what belonged to him, and to confine

him

"him to the cultivation of that spot only, it
"would interfere with another practice, which
"very frequently prevails, and which I do not
"know can be surmounted, of each changing
"his lands every year. It is found in some
"of the richest villages, and intended I imagine,
"to obviate that inequality to which a fixed
"distribution would be liable."

"On the whole, I cannot but consi-
"der that any reform tending to do away
"the union, or if I may be allowed the ex-
"pression, the unity of the inhabitants, and
"to fix each exclusively to his property, will
"be attended with danger."

282. The Village system in fact was
founded upon the ancient institutions of the
country, which may be traced beyond the age of
Menu. The integrity of the village corporation
was acknowledged, the lands, both arable

and

and Waste, and the revenue to be derived from them, during the term of the existing contract for the joint payment of the public revenue, were left at the disposal of the whole community, collectively, not in parts to each individually, and the public revenue was assessed, when the Village was rented, on the entire village, not on each field; — When the village was not rented to the village community, the public revenue was, as has been frequently described, collected either by an intermediate renter or by the Officers of Government, and in kind or in money, as might be the local custom.

283 A system, "the success of which "principally and almost wholly depends on "an active, uniform, and unrelaxed exercise of "superintendence and personal control and "inspection on the part of the Collectors,

over

5th Report

"over the different gradations of public servants "employed under their authority." Under which "a practicable knowledge of languages, pure "intentions, clear understanding, and active "habits of body and mind, were all indis- "pensable" was thought to require too much and on the same grounds, that unlimited Monarchy is condemned as a system of Government, because all Sovereigns are not equally perfect, Ryotwar was deemed an inexpedient system of revenue management, because all Collectors are not gifted with the rare qualifications which it requires. The question was, not what was theoretically, but what was practically best. A settled system of revenue administration was to be adopted, which was to be conducted not by a selected few, but by Men of all talents and abilities,

and

and it was thought that, a Collector even of the greatest attainments, with numerous other avocations, would find it a sufficiently arduous task to apportion a just assessment on each of the many Villages within his jurisdiction, without descending to the difficult and arduous details of apportioning it on each field.

784 It was also conceived that the assessment upon the people would be much less liable to inequality when fixed upon the entire lands of the Village, and left to be distributed by the people themselves, according to their established rights, individual interests, and local information, than when the Government hired temporary servants to determine in perpetuity, the maximum of their demand on each field, the value of which is liable to perpetual variation, from the different hands into

which

which it may fall, the degree of culture or neglect it may consequently receive, and from the corruption and fraud which would influence the assessments on it, and it seemed obvious that an assessment proceeding from Villages to fields, from the aggregate to the detail, was less open to error than one proceeding from fields to Villages or from the detail to the aggregate.

285. It was apprehended by some that where the collective body of the Ryots would not consent to the assessment fixed by the Collector on the Village, and it became consequently requisite to enter into a settlement with the head only of the village, he would exercise over the inferior Ryots all sorts of oppression, but it was conceived that his petty tyrannies could never equal those to

which

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which the ryot was liable from the more powerful Tahsildar; on the contrary, it was thought that his more intimate acquaintance with the affairs of the Village, his superior knowledge of all its localities, his fellow feeling for his unfortunate brethren, the Assistance and forbearance which he knew when and how to afford to each Ryot much better than the Tahsildar, the interest he possessed in supporting his popularity among the village community by a System of conciliation, and above all, his entire dependence on the Ryots themselves to enable him to fulfil his engagements, would render him a much more acceptable superior to them, than the Collector's severe and authoritative Deputy, connected with the Ryots by no ties of dependence, friendship, or fel

low

low feeling, and dependent for all his prospects in life, chiefly on the state of his treasury, and the provision of his collections".

Ryotwar Settlement.

292. The Board refrain from entering into any further remarks on the subject of the Village settlement. The object of this Minute is not to advocate any particular system of revenue administration, all further discussion on that point being, for the present at least, precluded by the orders lately received from England for reverting generally to annual Ryotwar settlements. The sole object of this Minute has been to condense, for the use of the Collectors generally, such scattered information as the records of the Board afford respecting the nature of the landed tenures of the country, and the principles and effects of the differ-

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-nal revenue systems hitherto pursued, in order thereby to afford to each of the local revenue Officers the means of taking advantage of the information and experience of former Collectors, to warn them against the errors committed either in their own or in the neighbouring districts and consequently to promote and facilitate such a modified and improved annual Ryotwar settlement, as may meet the expectations and obtain the approbation of the authorities at home.

193 The correspondence with Government, which has already been circulated to the Collectors will have shewn that the Ryotwar system now to be introduced, though founded on that which formerly prevailed, differs from it in several points of essential importance. The Board will accordingly proceed to state

this

this already too voluminous Paper, by call-
-ing the attention of the Collectors generally
to a few remarks on the chief points of dif-
-ference between the two systems.

294 In the first place, it is distinctly
to be understood that any compulsion or
restraint on the free labor of the Ryot,
which may have been exercised under the
former Ryotwar System, is most express-
-ly forbidden under the settlement now to
be introduced, and as its continuance is
chiefly to be apprehended on the part of the
Native Revenue Officers, Collectors will
consider it to be their particular duty
specially to warn them against all improper
assumption of power, or the exercise of
undue influence in the settlement or collection
of the revenue, for this purpose it may be
proper fully to explain to them that they

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are no longer at liberty to employ those Arts known by the denomination of Simjaish, or any other threats; as the engagements between the Government and the Ryot must now on both sides be entirely voluntary.- The restraint exercised under the former Ryotwar system was not the less dangerous from its never having been openly avowed, and it will be the duty of Collectors to ascertain from the Ryots themselves, that they are not deceived as to the conduct of their Native Servants in this respect.-

295.- The Board have considered this caution to be the more requisite, because the whole of the Revenue Officers have lately been armed with the additional authority of the Magisterial department, and the Collectors will therefore not only themselves be held responsible that they keep their revenue duties distinct and separate

from

from those ~~of the Magistrate, but~~ that they see

that their Native servants do so likewise.

296. The Board are aware that it may be urged that if free labor is to be continued to the Ryots under the new settlement, the revenue will materially suffer, because they will give up "All the bad, and keep all the good land which they occupy", throw up the highly assessed fields, and retain those only which are lowly assessed. The Board will be prepared to listen with attention to any suggestions which it may be in the power of the different Collectors to offer, and to sanction any remedies that they may be able to devise, with the view of preventing an evil which never could have arisen had the former Ryotwar system including the survey been founded on just and correct principles; but it must be clearly understood, that the revenue is to continue as at present.

subordinate

subordinate to justice, that freedom of labor to the Ryots is by the Court of Directors themselves declared to be the basis of the new settlement, and that therefore no restraint whatever, inconsistent with it, can be imposed upon them.

297. The new settlement also differs from that which formerly prevailed, in another essential point. Instead of denying the existence of all private property in the lands on this side of the Peninsula, it expressly acknowledges that property to exist in most of the provinces, to a greater or less extent; and as it is no less the desire of the Honorable Court of Directors than that of the Government and the Board, to uphold private rights, it will be the duty of Collectors specially to guard against any infraction of the landed tenures of the country.—The attention of the Collectors in Dindigul, Madura and the two divisions of Arcot, is accordingly particularly called to the necessity of revising the former Ryotwar surveys of their respective districts, with the view of ascertaining how far they interfered with the established rights of the Meerassidars, and how far the restoration of these rights is now practicable.—It is evident not only that the marahs, toondoo-warum, and other privileges of the Meerassidars were very generally incorporated with the land revenue in these districts, but that in many places their Grama Mauniams were resumed, and it would appear that where the Pasung-carei tenure existed, the Ryotwar survey in many villages, particularly in the Southern division of Arcot, instead of assessing each field and leaving the Meerassidars to cast lots as usual for the occupation of them, made over particular fields to particular individuals, thereby forcibly converting the Pasung, into the Arudi-carei tenure; and as many of the individuals thus admitted to the immediate occupation of the land appear to have been Pyacarries, the rights of the Meerassidars were likewise thereby materially infringed.

298. All Collectors, therefore, those in the Tamil provinces in particular, will be careful to avoid errors of a similar nature. They will perceive that in order to "preserve the rights of the "Meerassidars, Oolcoodies and Cadeems from the infraction in "favor of their inferior tenants, the Pyacarries, which by admitting both on a footing of equality was the cause of a just ground "of complaint under the former Ryotwar system," the Board proposed to Government that the Collectors should be forbidden "to "admit any persons to enter into engagements with the Officers "of Government under the Ryotwar system who are not by hereditary or prescriptive right entitled to pay their dues directly to "the Circar." The Government in reply have stated that "the "Ryotwar settlement should not be attended with any infraction of "the rights of the Meerassidars or others in the soil; but that further "than that object may require, it does not appear necessary to "preclude Collectors from entering into agreements with Ryots who "may not hitherto have paid revenue direct to Government." Now the Board apprehend that, in the Tamil provinces in particular, and even elsewhere, the admission of Pyacarries to a direct settlement with the Government will in general be found to be an infraction of the rights of the Meerassidars or Cadeems, but on this important subject it is their intention to address the Collectors separately.

299. The proposed settlement also differs from the former Ryotwar as regards the rates of teerwa, or the maximum assessment on each field. From what has been stated in the former part of

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this Minute, there can be no doubt that these in general were excessive, and greatly beyond the resources of the people. The necessity of revising them has therefore been universally admitted. In the Ceded Districts where they were best established, Mr. Chaplin has admitted, and Colonel Munro himself has lately urged the expediency of reducing them. The Government have repeatedly recorded their conviction, that to keep up the teerwas will not keep up, but depress the revenue; and in their late orders they have desired that the "rate of assessment" "may be such as is" calculated to give "encouragement to agricultural industry, and thereby "promote the general prosperity of the country."

300. The review which has been taken of the different revenue systems hitherto pursued will shew, that in all the chief error has been over-assessment—the Zemindary, the Mootahdary, the Ryotwar, and the Gramwar or Village settlement, has each partially failed from this cause, but in none is over-assessment so mischievous as under the Ryotwar system.—In the Zemindary settlement over-assessment may ruin the extravagant representative of an ancient family, or the speculative newly created Mootahdar. Under the Village system it may affect such of the inhabitants as become immediate parties to the settlement; but under the Ryotwar system it reaches every Cultivator, absorbs the very sources whence all revenue flows, and strikes at once at the roots of prosperity.

301. Over-assessment also is not only more mischievous in it's effects under Ryotwar, but more likely to occur under that system than under any other—for the assessment under it has hitherto been founded not, as in the Zemindary and Village settlements, on the firm basis of past actual collections; but on an estimate of value, with reference rather to extent and soil, than to produce, which in this country is affected more by irrigation and price, than either by the nature or the extent of the land.

302. The Board therefore desire to impress upon the minds of the Collectors the vast importance of guarding against an evil, which even the most able Ryotwar Collectors have not escaped; it seems chiefly to have originated from the circumstance of the settlement being founded on exaggerated measurement, vague estimates of the probable productive quality of the soil, and exorbitant prices, and above all from it's having proceeded from details to the aggregate, and not from the aggregate to details.

303. The authority to modify the teerwas, granted to the Collectors of those districts in which a field assessment was established by the Ryotwar survey, will, it is hoped, enable them to remedy the evil in question; and the errors into which former Collectors have fallen in this respect should be a beacon to guard those Collectors about to introduce this system for the first time into their districts, against a step so fatal to the system, and so pregnant with ruin to the great agricultural population of the country.

304. In converting the (warum or paloo) assessment in kind into a money assessment on each field (teerwa), the Collectors will perceive that the Government approve of the directions contained in the Board's Circular Letter of the 2zd of May, (Para. 2d) which assimilates to the 7th Rule proposed by Mr. Ellis in his Letter of the 25th of June.—The Collectors, with reference thereto as well as to the survey of a village, which most of them will soon have completed,

97

completed, are required maturely to consider and report whether a survey or measurement of the land, as described by Colonel Munro, is in their opinion necessary to introduce a field money assessment, or whether it would not be preferable to found it on the village Accounts of average actual produce and selling prices, for a series of years past, on a known extent of land rather than upon actual measurement and Estimates of the productive quality of each field.

305. Whatever may be the opinion or the final orders to be issued by Government in this point, experience has shewn that before assessing each cultivated field, it would be preferable to determine in the aggregate the maximum government demand upon the whole arable lands under cultivation in the village, and that this

aggregate

aggregate should not exceed the average past collections from the village for former years the aggregate demand on the cultivated lands being thus determined, it may then easily be distributed upon the fields in detail, in proportion to their productive quality as shewn by the village accounts; the arable lands not under cultivation may then be separately assessed, according to their average produce as shewn by the former accounts of the Village, and the waste may be assessed hereafter, according to such further general orders as may be issued on that subject.

307. The Collectors, in entering on the new settlement, should ever recollect that the great object in view is not, immediately, but by degrees, to substitute the Ryotwary of the Western Coast for

the

the old Carnatic and Ceded District Ryotwary - not to create but to restore landed property, gradually to convert the bad farms of the Tamil Country into good estates, and the land-holders into land owners - and where, as in the Ceded Districts, private property in the land does not exist, and as the Court of Directors have declared their determination to stand forth as the land-lords of the soil, the Collectors must bear in mind that they desire to be liberal landlords, not avaricious farmers of the land; that the Ryot in that part of the country is therefore gradually to be raised from the condition of a mere laborer to that of a farmer, that he is no longer to be made to till the ground for the Government, but to be left to plough it for himself, and that the Government renounce

the

the principle of taking from him all that he is able to pay, and desire now only to receive a fair revenue from the land he cultivates. —

True Extract

W. D. Campbell
Secretary

Compd. C. McGn

172

Revenue Department

R

99

197

To The Head Assistant Collector in charge of Madura and Dindigul

Sir,

Para 1 I am directed by the President and Members of the Board of Revenue to transmit for your early consideration and report the annexed Questions, relative to the Cotton Cultivation and trade in your district

2 These Questions have been submitted to Government by the Board of Trade, with a view of endeavouring to provide a Cotton Investment for the English Market, by means of the home produce and importation from the neighbouring States, and you are requested to reply to them before the end of May next —

Fort St. George
4th March 1819
Desp'd 3 apl. Do.

I am,
Sir,
Your Most Obedient Servant

W D Cumming[?]
Secretary

(100) 199 178

Questions

Regarding the Cotton Cultivation within the territories of Fort St George –

1st Is it cultivated very generally in your District? can the cultivation be extended, or is it limited by soil or climate, or by the tax on the land producing it? –

2 Is the Cultivation of Cotton now, as profitable to the Cultivator as any other species of Culture? what means would you suggest to make it more profitable so as to induce an extension of the Cultivation? –

3 Does land Cultivated with Cotton pay a different tax if Cultivated with grain, that is, if the same land

is

is cultivated one year with Cotton and another year with grain is the land tax the same in each year?—

4 Is the quality of the Cotton produced in your District, good? To what markets is it carried for sale for home consumption, and to what for export?— Could the quality be improved by attention in the cultivation, picking, and cleaning the Article without greatly increasing the price?—

5 What is the usual whole sale selling price?—

No. 13. "State the price by the local weights and Coin and add an explanation to shew the price pr Candy of 500 lbs"

6 Has the demand for Cotton increased, of late years and has the price risen in consequence?—

7 Would not a diminution

of

of the land tax with an increased demand for exportation by Sea, afford a premium for the Cultivation of Cotton, and an inducement to traders to clean it on the Spot and would not the reduction of the rate of the land tax be compensated by an increase in the amount of the tax in consequence of an extension of Cultivation?—

Has Cotton ever been sent down the Cauvery in boats to Porto Novo for exportation or has any other article of export trade been annually sent by that Channel?—

Coimbatore only 8
N.B. It is suggested that information should be sought for, both from the growers of Cotton and Merchants who buy the article for exportation—

Questions

Questions.

applicable to all the Frontier districts

1. Is any Cotton imported? 2. from whence? 3. How much annually? 4 The usual price? 5. By whom imported? 6. what is taken in return 7. By what means can the importation be increased? –

(True Copy)

W D [illegible]
Secretary

Compd W.G.

187

R

Revenue Department

102

To the Collector in Madura and Dindigul.

Sir,

Para 1st. I am directed by the President and Members of the Board of Revenue to forward, for your consideration and report, the accompanying Extract from a General Letter from England with Copy of the orders of Government thereon.

A
W. Sec. of Hill's Letter
10th April 1819

2d. This Extract calls the attention of Government to the dangerous policy of allowing Zemindars to maintain any

any considerable number of Military adherents and suffering Forts or Fastnesses of any description to be constructed, or upheld within the British Territories without being garrisoned partly by Company's Sepoys, to be maintained by the owners at a fixed rate, in manner of Subsidy.

3°. You are desired to report whether Forts or Fastnesses of the description alluded to exist in your District, and if any what Establishments are maintained by the Zemindars within the same and whether there would be any difficulty

in

in either introducing the Company's Sepoys as part of the fixed garrison thereof, or in dismantling the forts altogether.

I am
Sir,
Your most obedient Servant
A. Chalmer
Depy. Secretary

Fort St. George
7th May 1819
Despd. 18 Do.

Compd. W.G.

203

189

R

104

207

Extract from a General letter from England in the Judicial Department dated 4th March 1818.

23 "We take this opportunity of referring you to para 83 of our Revenue Despatch of 18th December 1816, on the danger of permitting Zemindars to maintain Military Forces and of calling your attention to the propriety or expediency of suffering Forts or Fastnesses of any description to be constructed or upheld within the Territories subject to our authority We are indeed aware that some plea may be offered for the continuance

of

of those now in being, on the score of Indian prejudices, with respect to the females in families of high rank and respectability. There may also, be other considerations of which we are uninform-ed, that may be urged in favour of it. Perhaps also the Rajahs of the frontiers might be too much exposed to the petty warfare or sanguinary inroads of the hordes which inhabit the neighbouring hills and Jungles if they were not to be permitted to keep up a strong hold of some sort for the protection of their Zemindaries, and those might with proper encourage-ment on the part of your Government be rendered serviceable for the

protection

105 209

protection also of the peaceable Ryots of those Countries within our limits. But the abuses which have arisen out of the supineness of our authorities with respect to these Fortresses, the tyranny exercised by their Rulers over the defenceless Inhabitants within the range of their power, the asylum is thus afforded to all manner of desperate characters, the resistance they encourage against the constituted authorities of the Government and the excesses committed within their impenetrable recesses, all of which brought directly to our notice in the documents relative to this Fort of Kolada, are very serious evils. We wish you to consider

whether

whether Forts of any strength should be suffered to exist without some part of their Garrisons being composed of the Company's Sepoys to be maintained by the owners at a fixed rate in manner of subsidy. The undisciplined rabble of peons, to the amount of 1200 or more, as described at Gumsoor, may be considered as mere engines of extortion, oppression and despotism; yet he, who can afford to feed and pay a mob of this description cannot want resources for supporting a superior description of Force, and such as may contribute alike to his security and his respectability. We are at all

events

wards, satisfied that the present sta[te]
of things cannot be suffered to con-
tinue much longer. -

24 Since the above was
written we have received your
Judicial Letter dated 5th January
last, in para. 64 of which you
summarily inform us that Colone[l]
Fletcher had obtained possession
of the Fort of Holaida. We repea[t]
on this occasion the sentiments we
have already stated with regard
to the propriety of your not sufferin[g]
any such fortified places to be
maintained within our Territorie[s]
unless supplied, at least in part,
with Troops in our Service. -

The

25 The details of this transac-tion will be noticed in the Military Department."

Extract from the Minutes of Consultation dated 10th April 1819.

Refers to para 13 of the Court's revenue letter of the 18th December 1810, on the danger of allowing Zemindars to build or keep up their forts and to maintain Military force, notices the many evils which arose from suffering these strong holds to exist - submits that part of their garrisons should be composed of Company's Sepoys maintained by the Zemindars as a subsidy and remarks that the large number of undisciplined troops in their pay, may be considered as proof of their ability to maintain such a force -

26. States that since the above was written the Court has received the Government's judicial letter of the

23 to 25. "The Governor in Council is not aware that any Fort at present exists in any part of the Territories under this Government which is occupied as a Military post by the adherence of a Zemindar, or is of strength the sufficient to excite alarm, Copies of

the 6th January 1817 in which the capture of the Fort of Kolaida is mentioned, and repeats the sentiments conveyed in the preceding paragraph.—

15 States that the transaction alluded to in the preceding paragraph will be noticed in the Military Department.—

of these paras will be transmitted to the Board of Revenue who will be required to make an early report on the subject."

(True Extracts)

(Signed) D. Hill
Secy to Gov

(A true Copy)

H. Chamier
Depy Secy

Comp.
W Gn

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Revenue Department

R

To the Collector in Madura and Dindigul.

Sir,

I am directed by the President and Members of the Board of Revenue, with reference to the enclosed Copy of a Letter lately received from Government calling upon them for their opinion on the Subject of Slavery, to call your immediate attention to Paras 10-11-12-13-14 15 16 of the Boards' Minute of the 5th of January 1818, and to request that you will at as early a period as may be practicable, without any reference to the

Mr. Hill
with Encl.
... April 1819.

the rest of the Minute, send a detailed rep[ort]
containing all the information which you
may be able to collect relative thereto,
stating particularly the precise power
which according to the custom of the
country the owner possesses over the
person of his slave, whether he can
be sold independently of the land, and
any other peculiarities incident to the
condition of this class of people, and
on the other hand, what rights & privileges
they may possess in virtue of their situat[ion]

I am
Sir,
Your most obedient Servan[t]
H. Chamier
Dy Secretary

Fort St George
31st May 1819
Capt. G. Stone &c.

Compd. [illegible]

No. 217 R 102

To the President and Members of the
Board of Revenue

Gentlemen,

Para 1 I am directed to transmit to you the accompanying extract of a communication from the Foujdarry Adawlut, with the Copy of a letter from the Judge lately on Circuit in the Western Division, containing the observations to which the Court refer, relative to a practice, which appears to prevail in Malabar, of distraining and selling by public Auction the Slaves of Revenue defaulters.

The

2 The Right Honourable the
Governor in Council desires, that
having made, without delay, such
inquiry as you may judge requisite
for the purpose, you will submit
a full report respecting the facts
and circumstances connected with the
subject, and at the same time state
your Opinion whether practice which
actually prevails in this respect
would be permitted to continue as at
present, or whether it ought either
to be laid under such restrictions
as in your judgment would render
it unobjectionable, or to be altogether
abolished as productive of evils for
which no adequate remedy

can

can be devised.

110

I have the honor to be

Gentlemen,

Fort St George
1st April 1819

Your most obedient Servant

(Signed) D. Hill

Secy to Govemt.

Extract of a communication from the Foujdarry Adawlut - dated 20th January 1819.

"On the question of the sale by public auction of the petitioners Slaves the Court of Foujdarree Udalut are not competent to decide, but they consider it to be incumbent upon them to bring to the notice of the Right Honble the Governor in Council the observations submitted by the Third Judge on

a subject so intimately connected with
the welfare of a large portion of the
subjects of the state and so nearly allied
to the highest interests of humanity

A true Extract
(Signed) D. Hill
Secretary to Govern[ment]

2

To the Register to the
Foujdaree Udalut

Sir,

I In compliance with the
request of the Magistrate of Malabar
as contained in his returns under
date 7th, 14th, and 21st Instant to
several precepts I had occasion to
issue to him I have the honor to
transmit to be laid before the Cou[rt]
of

of Tinydaree Udalut Copy of the whole of the papers connected therewith, and to submit the following recapitulation in elucidation of the circumstances which have called for the exercise of the authority of the Court of Circuit over that Officers' proceedings.-

Out of numerous Petitions presented to the Court of Circuit complaining of various oppressions on the part of the local Servants in their Capacities as Revenue and Police Officers, and a want of Justice on the part of the Collector and Magistrate, there were four which appeared to me should be brought to the Magistrates' pointed attention.-

The

The first of these was from Eroombampally Koondy Nair, the Mooktar and Head of one of the most respectable families in the Beypoor Hobily, and his two Nephews, accusing the Parbutty of Beypoor and Sheristadar of Calicut of Conspiracy, in having fabricated two false Police complaints against them in revenge for their complaining to the Collector against them, and in having subjected them to an ignominious confinement in their own Cutcherries and afterwards in the Zillah Jail, and amongst other Acts of oppression in their revenue capacities forcibly carrying off and selling 4 of their Cherumar

by

112 233

by Public Auction to a Mr. Sheppard

an European who succeeded to the

Hemp Manufactory at Beypoor - They

stated that they had been acquitted

without any trial on the first of

these false Complaints, and in the

second, which was at the prosecution

of the Collector himself, they had

been brought before the Criminal

Court and fully acquitted, and that altho

they had presented 10 Petitions to

the Collector and Magistrate during

8 Months, they could get no redress,

but an order from the Collector

to these Officers to restore his

Paddy seed and Chermars, but

which had not been obeyed -

With

With this Petition they delivered the Petitions presented to the Collector and Magistrate, five of which only were endorsed, at one time to the purport that the Complaints were not cognizable by him as Magistrate, and to bring a Petition to him as Collector, (altho' the Petition was addressed to him in both these capacities) at another, that he the Collector and Magistrate had ordered a Prosecution to be instituted against the Petitioners, when the truth of the circumstances they complained of would be known,

at

at another that they had been committed to gaol for having forcibly carried off the Nelly seed attached for arrears of revenue, at another that the Karanamen himself (Head of the family) should attend when his grievances would be enquired into, and lastly, when the Karanamen did attend that the case could not be settled by him in consequence of the Petitioners unwillingness to submit it to Arbitration.—

Previous to calling upon the Magistrate for explanations I referred to the Calenders submitted to the Court of Circuit by himself and the Assistant Criminal Judge, but only

found

...de Extract in
...tter A.

found one of the cases in those of the latter Officer, and having referred to the Proceedings it appeared that the prosecution which ought to have been rejected in the first instance by the Assistant Criminal Judge under the provisions of Section XVII Regulation

...ide Magistrate's
...hkeekhairnah to
Sirkar Vakeel Zillah
Court in A

XXVIII A. D. 1802, was instituted by the Magistrate upon no other grounds than the Examinations taken by the Calicut Sheristadar, (who it must be recollected was one of the persons whom the Petitioners had accused of oppression and of being the chief instigator of this false complaint against him) that on the 20th July the Petitioners, (one an old man of 82)

were

114 237

were committed to jail and remained there until the 18th August, when they were released on the ground that the charge had not been proved, and it was clear from the improbable and contradictory purport of the evidence that the whole was a fabrication. The account given by the Parbutty himself before the Assistant Criminal Judge was alone sufficient to shew this, and the Petitioners had not complained without ample cause, In his examination he admitted that he had distrained 211 Paraks of Nelly seed and 7 of the Petitioners Chermars, and sold 99 Paraks of the seed on the 3d Meenom, that the

[margin: ...e his examination ...n A.]

day

day following the Petitioner gave a
security for the amount due, and in
consequence he sent an order to restore
the seed that had been sold but which
had not been done because of the pur-
chaser having carried it away, that
the rest of the seed had not been sold
in consequence of the Chairman having
been disposed of, but remained under
attachment because of the 99 paras [illegible]
having been restored according to prom[ise]
The Tarbutty further admitted that the
99 paras had been sold without any
advertizement, and that it was not
usual to give one for the sale of any
other description of property than la[nd]
that the Nelly seed was left in the
Petitioner's

Petitioners' House, and given over to the charge of the Mookestans, that the house had been deserted, and the Mookestans had only once gone to the house after the Nelly had been distrained, when it was not there —

In consequence of the above on the 18th. November I forwarded Copy of the Petition to the Magistrate and called upon him to furnish the fullest information with respect to that part which related to the confinement of the Petitioners at one time by his Officers and another in the Jail on a charge which under the Regulations was not of Criminal Cognizance and what proceedings he had instituted against the two Officers complained against since the

acquitted

acquittal of the Petitioners, and the [illegible]
he had passed upon the Petitions [illegible]
had presented to him. - I also requested
to be informed whether there was
any foundation for the assertion that
four Chermars had been seized [illegible]
sold by Public Auction for the sum
of Rupees 32. 3 -. and whether in any
case Chermars were liable to attach-
ment and sale in satisfaction of Revenue
arrears. -

Instead however of furnish-
ing the information called for, the
Magistrate evaded the order by referring
me to his orders as Collector upon the
Petitions presented to him, and declaring
that none of a Police nature had been
presented to him as Magistrate. -

The

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The Court of Foujdarry Adawlut will judge how far this order of mine was not perfectly legal and fully warranted by the circumstances of the case, and with the respect to the concluding declaration that no Complaint of a Police nature had been presented to him as Magistrate, it is only necessary to remark, that it is obviously at variance with the provisions of Section XLIV Regulation XI A. D. 181[illegible] and how far it was within my Province to call for information on the subject of the sale by Public Auction of the Petitioners' Slaves, I submit with the fullest confidence to the Court of Foujdarree Adawlut, that, whatever m[illegible]

be

be the acknowledged rights of the propr
to the labour of this wretched race
of people, they are equally entitled
to the same protection from us as
those of the natives who are born
under happier circumstances, and that
all personal injuries, (in which their
forcible abduction and sale by public
Auction like so many Cattle, without
their own or even Masters consent
ought to be comprehended) should be
estimated by the Courts like personal
wrongs done in other cases and above
all I submit whether such a mode
of realizing the Public Revenues is not
at variance with the spirit of our
Law as administered in this County.

Ceylon

112 243 255

Ceylon, Java and wherever else the in-fluence of British law is felt where local slavery is tolerated.—

Upon the rest of my precepts to the Magistrate I shall not have to trouble the Court with any explanations, as they so clearly explain the grounds upon which they have been issued, and when they advert to the nature and extent of the Cruelty practising by the public servants, as complained of in the Petitions I for-warded to the Magistrate, and develop in the numerous cases of the same tried on his Calendars, also to the frequent instances that have occurred of Robbery, Cattle stealing and other Heinous

offences,

offences, which it was that Officer's duty under the Regulations to have forwarded to the Criminal Judge, either compounded between the parties, or sentenced to very inadequate punishment or discharged upon very insufficient grounds, and to that Officers irregular mode of proceeding in his Magisterial Capacity, as I have pointedly brought to his Notice in my precept of the 22d Instant, I feel satisfied they will concur with me in the necessity for the exercise of the utmost controlling authority vested in the Courts of Circuit over the Magistrates Proceedings, and that the measures I have suggested for his guidance are

the

118

256

the only effectual ones by which the laws can be carried strictly and regularly into execution.

I have the honor to

Sir,

Your Most Obedient Servant

(Signed) T. H. Baber

Judge on Circuit

Tellicherry
4th December 1818

(a true Copy)

D. Hill

Secy to Governt.

(True Copies)

H. Chamier

Deputy Secretary

Compd

W. Gr.

Revenue Department

To the Collector in Madura and Dindigul

Sir,

I am directed by the President and Members of the Board of Revenue to forward for your information and guidance the accompanying Extract from the Minutes of Council on Paras 52 to 70 of the General letter from England in the Revenue Department under date the 22nd May 1818, prohibiting the sale of Ancient Zemindaries for arrears of Revenue. –

Fort St. George
17th June 1819.
Regr 23. Do –

I am
Sir,
Your most Obedient Servant

W. L. [illegible]
Secretary

Comp

1282 209 238

Extract from the Minutes of Consultation

dated 14th April 1819.

58 to 70. Remarks on the subject of a correspondence, which led to a resolution of Government, to prevent the Collectors of several of the Southern Districts to exercise their discretion on [illegible] the rigid exaction of rents in consequence of the unusual cheapness of grain. The Honorable Court take occasion particularly to discuss the merits of the mode of settlement adopted in Tanjore with reference to the local circumstances of that district. They also draw the attention of Government to the hardship, particularly in those territories not permanently settled, of selling lands for arrears of assessment, and desire that an early opportunity be taken of collecting the sentiments of the Revenue Functionaries respecting the practicability of devising some other means of securing the Revenue.

58 to 70. Resolved, that the Board of Revenue be furnished with a copy of these paragraphs, and be directed to take the subject of them into their early and most attentive consideration. Resolved also, that the attention of the Board of Revenue be particularly drawn to the observations of the Honorable Court respecting the operation of the rules at present in force for realizing arrears of assessment by the sale of lands, and that the Board be instructed to take the necessary measures for collecting the sentiments of the Collectors on the subject as directed in the 70th paragraph of the Honorable Court's dispatch. The Board of Revenue will report at an early

period

period what course of proceeding it may
be proper to pursue in order to meet the
wishes of the Honorable Court. Meantime
they will attach the whole or part of such
ancient Zemindaries of which the revenue
may fall in arrear but will not proce[illegible]
to sell any part of any ancient Zemin[illegible]
till the pleasure of the Governor in
Council shall have been communicated
on the reference which the Board will
make of each case of default in such
Zemindaries.

(True Extract)

(Signed) D. Hill

Secretary to Gov[illegible]

(True Copy)

W. [illegible]

Secretary

Compd

W. Gra[illegible]

121 R Revenue Department

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To the Collector in Dindigul and Madura

Sir,

I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of your letter under date the 29th December 1817 and to transmit for your information and guidance, the accompanying Extract from their Proceedings under date the 25th Instant, on the measurement, Classification and Assessment of the Village of Colattoor in the District under your charge.

I am
Sir,
Your Most Obedient Servant

Fort St. George
28th June 1819
Recd. 5 July

W. Campbell
Secretary

Compd

R

132 253

Extract from the Proceedings of the Board of Revenue under date the 21st June 1819.

Para 1. Read again the following letter from the Collector in Dindigul and Madura respecting the measurement, classification and assessment of the Village of Colattoor selected by him under the orders of the Board for the experimental introduction of the Ryotwar Settlement.

From Mr Peter 29th December 1817.

2. This letter contains but little information on the subject of the survey of the abovementioned Village and refers the Board to the Statements by

by which it is accompanied for an

explanation of the measures adopted by

the Collector and the principles on which

he has proceeded in fixing the assessment

of the lands.—

[...]et Lands. 3 The Collector states that

on measuring the Nunjah lands a

difference of only 37. Goolies 5/p as below Mr Hurdiss

survey was discovered which he observes

Para 4. "may be accounted for by the Paddy

"banks and watercourses being excluded

"in the present, and which might not

"have been the case in the former measure

"ment.—

4 The present number of

fields contained in the Village is 3502,

which

123

256

which number is composed of

Lands watered by Rivers &c^a 2398

D^o cultivated by the fall of rain 949

Maunium lands - - - 155

3502

5 On reference to Statement

N^o1 which exhibits the detail of the measurement and classification of the wet lands it will be seen that they are divided into 5 Classes which are again subdivided as follows -

1st Carisal {2^d 3^d

2^d Veppal {1^st 2^d

3^d Munnul {1^st 2^d 3^d

4^t Saralay or Sookan {1^st 2^d

5^t Calar - {1^st 2^d 3^d

Note. These names correspond with those in use in Trichinopoly to designate the different classes of lands, but the order of them is different. -

6. To enable the Collector to assess the lands thus measured and classed

elapsed he endeavoured to ascertain as correctly as possible the produce of each-

Para 5 He states however that "from the list of "late years having been paid in ready "money- the Curnum had not considered "it necessary to keep accounts of the "produce of the lands."—

7. The Collector is aware that whatever arrangement may be subsequently made for the payment of the dues of the Sircar either in money or kind the total gross produce of the lands must in the first instance be always ascertained in order that a calculation may be made of the various Swerems, Cuppatums Calavasums and other fees in-

124

in grain &c. which are to be deducted

from the gross produce before any dis-

tribution into shares takes place - the

excuse of the Curnum should not there-

fore have been admitted - The Collector

will in future require all Curnums to

keep true accounts of the gross produce

according to Clause Sixth Section XI

Regulation XXIX A.D. 1802 - In conse-

quence of the absence of these accounts

the Collector was obliged to have recourse

to the accounts of former years - He

therefore prepared Statements (Nos 2 & 3)

shewing the average produce of 7 former +

years, with the average produce per

Cawney, and the average price of Paddy

for

+ from Fusly 1198 to 1205 with the exception of Fusly 1201.

forty years. From these Statements and from a consideration of the information which he received from the different Heads of Villages he has drawn up a Teerwa Dittam (No 4) which he thinks will "neither bear heavy on the Inhabitants, "nor be unfavorable to the Sirkar."

Estab.

8 From this document it would appear that the gross produce per Cawney of each description of soil being ascertained the usual charges were deducted therefrom, and the net produce was valued at the average rate of 3¾ Cs per Cullum. This net produce was then divided in equal shares between the Inhabitants and the Government and — — —

the

125

the Government share was commuted into money at the rate of valuation above mentioned.

9. The rates of Teerwa proposed by the Collector do not appear to be high on reference to Statement No 6 it will be seen that the average of that proposed by the Collector for "Lands dependent on "Tanks filled by the River" is Rs 1-7-1 per Cawney and that offered by the Inhabitants is 1-6-5½ per Cawney and the average of that proposed by the Collector for "Lands dependent on Tanks by the "fall of rain" is 1-3-13 and that offered by the Inhabitants 1-3-5 per Cawney

10. No 7 is a Statement comparative

comparative between the former survey teerwah and the present proposed teerwah and shews a decrease of Chs 145 - 1 - 3 upon the total Beegy by the former survey of C Chs 497 - 7 - 4 or about 29 per Cent.

Punjab lands 11 Statement No 8 shews the measurement and classification of the Punjab lands - From this it appears that there are of total garden lands Goontahs 122 - 12¾ and of cultivated fields 1067 - 14¾ Goontahs making a total of Gardens and Fields 1190 - 11½ of waste land there are 3119 - 9½ of Enam lands 176 - 8¾ of unproductive lands 929 - 9¾ forming a grand total of Goontahs 5416 - 7½ -

These

126

1

12. These lands are also divi[ded]
into 5 classes which are again sub-divi[ded]
into others as follows—

Vippal — 1st & 2d
Shanul — 1st 2d & 3d
Manul — 1st 2d & 3d
Saraly Sookaw 1st 2d & 3d
Calar — 1st 2d & 3d

13. Statement No. 10 shews
the proposed Teerwah for each Goolee
of each description of Punjah land
cultivated with Tobacco in the Village
of Collatoor— the teerwa is here
calculated on the average produce
and selling prices of Tobacco and dry
grain together for 7 years— Dry grain
being produced in these lands after
the

the Tobacco is gathered.—

14. The Teerwa on each Goolie of the different descriptions of Garden lands is calculated on the same average as per Statement No. 11.

15. The Teerwah per Goolie on each sort of Punjah land is fixed upon the same principle but upon reference to the two last Columns of Statement No. 12 it appears that the Teerwah proposed by the Collector, is considerably higher than what is offered to be paid by the Inhabitants — No explanation has been given by the Collector of the cause of this difference, but it appears to the Board to have arisen from

from the net produce having been divided in the proportion of 50 ℔ cent to the Government and 50 ℔ cent to the Inhabitants, instead of 2/3ds to the latter and 1/3d to the former as is the case in the Poonjah Garden and Tobacco Lands in Statements 10 and 11 - The Collector will therefore furnish the requisite information on the subject, and state whether or not it will be necessary to make any reduction in the rates of Teerwah proposed by him, and if so, to what extent, in order to induce the Inhabitants to agree to them.

16. The Collector has in a former correspondence respecting the reduction

reduction of the Turwahs in Dindigul

complained of the want of persons

qualified to conduct the classification

of lands and it would therefore have

been satisfactory to the Board if the

Collector had explained by whom and

on what principles the lands have

in the present instance been classed -

unless the fields have been classed

under the respective heads upon

actual examination of the nature of the

soil the classification will most

probably be erroneous and the assess-

ment in consequence unequal and

unjust.

17 The Collector has n[illegible]

propose

proposed any remission to the Cultivators for the risk and responsibility of paying that revenue in money which has heretofore been paid in kind — their objections (although the grounds of them are not stated) to his proposed Teerwas would probably have been removed had the arrangement directed in the 6th Clause of the 2d para of Boards letter of the 22d May 1817 been carried into effect. —

18. The Collector has also omitted to compare the amount of the assessment of the Village according to his proposed Teerwas with the actual collections for a period of former years —

years - He will accordingly furnish at an early period the information stated to be required in the foregoing paras. of these proceedings.—

19 The Board have already observed that the chief information regarding the survey is contained in the Statements furnished by the Collector, in the preparation of which, considerable care appears to have been taken but the Board could have wished that the Collector had in his report entered more into detail regarding the manner in which the different branches of the survey were conducted, and they should likewise have wished to have

been

128 267

been informed whether the personal superintendence of the Collector or his Assistant was at any time given during the progress of the work.

(A true Extract)

W D Campbell
Secretary

Compd MB

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R

Revenue Department

To the Collector in Madura and Dindigul

Sir

Para 1st I am directed to transmit for your early consideration and report

Paras 52 & 70 the accompanying Extract from a General Letter from England in the Revenue Department under date the 20th May 181

respecting the sale of lands for the realization of arrears

2d I am further desired to request your particular attention to

those

those parts of the Honorable Courts

observations which relate to the sale

of the lands of Meerasidars

I am

Sir

Your most obedient Servant

[illegible]

Secretary

Fort St. George

1st July 1819

Recd. 29th Do.

Consulted.

R

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271

Extract of a General Letter from England in the Revenue Department dated 22d May 1818.

50. The Collectors of several of the Southern Districts have been permitted to exercise their discretion in dispensing with the rigid exaction of the rents in consequence of the unusual cheapness of Grain.

52 "There is certainly a strong case made out in the correspondence referred to in this Paragraph, in favour of the indulgence which you have authorised the Collectors of Tanjore, Trichinopoly and Tinnevelly to extend to the Renters in those Districts. It was represented by the Collectors and particularly by Mr Hepburn, the Collector of Tanjore, that a generally plentiful harvest in 1815 accompanied with an unusual fall in the price of grain rendered it impracticable for the Merassidars, without ruin to them

to discharge their money rents at the stipu-
lated periods, when the instalments become due
and upon this representation you determined
to postpone the periods of payment until
they could dispose of their Grain at such
a price as would enable them to meet the
demands of Government.

53. This indulgence involved a
departure from the Rules established for the
punctual realization of the Revenue, and
to which it is desirable to adhere in as far
as may be consistent with due attention
to the circumstances of the contributors. We
are sensible, however, that cases frequently
occur in which a rigid enforcement of
those Rules would be both impolitic and
harsh, and, were it not that the measure

is liable to other objections, we should consider the indulgence as fully warranted by the circumstances under which it was granted.

54 The indulgence was mainly exceptionable in-as-much as it proceeded on the principle and must have produced the effect of an indirect interference on the part of Government in the Grain Market, a species of interference which ought as much as possible to be avoided.

55 An interference of a some-what similar nature took place in the beginning of 1810, on grounds and in a mode which we are ready to admit, were much less defensible than the proceeding adopted by you in 1815. at the former period there was represented to

to be in Tanjore, a singular and almost incredible conjunction of scanty produce and low prices, and the grain was then secured under charge of the Officers of Government for the express purpose of keeping up the market price.

56 Our disapprobation of that proceeding was conveyed to you in paragraph 31 of our Dispatch from this Department dated the 6th June 1811 and the sentiments we there expressed are applicable, in a certain degree to the measure now before us.

57 The general view we then took of the Revenue management of the Tanjore Country is likewise strongly corroborated by the circumstances which recently led to

another

another application for the indulgence of Government.

58. Before proceeding to the formation of the quinquennial Settlement of the Province Mr Wallace the Collector represented to the Board of Revenue the great and in most cases insurmountable difficulties which opposed the introduction of a fixed, invariable Money-rent arising, among other causes, from the fluctuations in the price of Grain, and the loss to which the Meerasidars would be occasionally subjected in converting their produce into money and strongly recommended the establishment of a grain assessment, commutable into money according to the market price in each year. The proposition of the Collector was improperly as we thought

rejected by the Government, and an abate-
-ment of 10 per Cent was granted in the
Jumma of those Lands, the holders of
which agreed to pay a fixed money-rent
for a term of five years.

59 Notwithstanding this abate-
-ment in the Government demand in
the formation of the Quinquennial Settle-
-ment, which was granted expressly for
the purpose of reconciling the Merassidars
to the payment of a fixed money-rent, we
now find it represented that, in a year
of abundant produce and low prices, the
indulgence of Government is absolutely ne-
-cessary to save the land holders from
ruin.

60 If the representations you

receive

received in 1815 were fully warranted by
the circumstances of the Meerassidars one of
two inferences may be drawn from them,
either that in the favourable years of the
lease, the Meerassidars had neglected from
improvidence or had been unable for
want of Capital to make provision
against the occurrence of unfavourable years
or that the fluctuations of produce and
price in the Province are so great as to
make it quite impracticable for the land-
holders, during a series of years regularly
to discharge a fixed money assessment
however moderate its standard and in
either case, we should be led to conclude
that the plan of Settlement was ill
adapted to the state of things under
which

which it was introduced —

64. It appears from the 4th paragraph of the Proceedings of the Board of Revenue submitted to you in their Secretary's letter of the 5th May 1825, that in the course of seven years the current price of grain in the Tanjore Province had varied from Star Pagodas 23.44.13 to Star Pagodas 40.30.48 per Madras Garce* and in the 6th paragraph of the Boards Proceedings they refer to a Statement transmitted by Mr Hepburn from which it appears, that in the month of February 1825 the price of grain had fallen in the Bazar to Star Pagodas 17.43.20 and in the Villages to 15½ and even to 14 Pagodas

per

*Bazar price in December of [illegible] Paddy

1818	St. Ps.	25.32.20
1819		23.44.13
1820		29.34.47
1821		30.1.21
1822		40.30.48
1823		34.37.25
1824		25.22.40

per Garce - The average Jummabundy price for the whole Province (by which we understand the average price at which grain was supposed to sell one year with another when the assessment was imposed) is stated by Mr Hepburn to have been Star Pagodas 22 - 10 - per Garce so that in February 1815 - the selling price had fallen in the Bazar 26 3/4 per Cent and in the Villages from 39 1/2 to 44 1/2 per Cent below the Jummabundy price or the Standard according to which the Assessment was framed. In the course however of the five years which had elapsed since the formation of the leases the Bazar price had until 1815.

uniformly

uniformly much exceeded the Summabunny

price If in these years therefore there

was no great deficiency of produce,

the Merassidars ought on the principles

on which the lease was framed to have

been able from their own resources to

meet the contingency of a fall in the

market in a year of cheapness—

62 In the 13th paragraph

of the Proceedings of your Revenue Board

above referred to, they observe as follows.—

"The Collectors of Tanjore and Tinnevelly and

"the Inhabitants of Trichinopoly &c

"referred to a Summabunny price of

Grain

"Grain - the decennial Village Rents were
"formed on an average of the Collections
"with the intention of losing sight, both
"of the price and produce, these items
"being never failing sources of misrepresen-
-tation on the part of the Cultivators -
"As the Summabundy was not settled
"on any estimation of the price and
"produce, reference to a supposed
"Summabundy price is altogether unne-
-cessary, and should be discouraged
"every where under the decennial lease
The propositions thus laid down militate
directly

directly against the indulgence which the Board recommended should be granted to the Merassidars of Tanjore, founded as the Board expressly stated, on the unusual Cheapness of Grain — Indeed we cannot conceive how a settlement can be framed upon just principles or how the expediency of any relaxation from the terms of a settlement can be decided upon with a proper consideration of the mutual interests of Government and the land holders without reference both to

produce

— produce and price — The Collections of former years are a safe standard of demand only in so far, as they may have been made with reference to the ability of the contributors — when this ability ceases a suspension or remission of de= mand becomes necessary and the extent of relief afforded, ought always to be proportioned to the diminution of resources whether arising from a deficiency of cr[illegible] produce, or a fall in its money value —

68. On Mr Hepburn's letter of the 9th February 1815 it is stated that

that it was only the Nunjah or wet
lands. depending on the river for a supply
of water which had yielded abundant
crops in that season; that the dry
grain crops of Puttoocottah and Tanjore
and all the Nunjah depending upon
small tanks had been entirely lost,
and that a considerable deficiency of
Revenue from those parts must unavoidably
be the consequence — the failure of the
crops in one part of the Province renders
the general decline of the market prices
of grain more extraordinary, but of
(as was probable from the Collector's
letters

letter and the conditions of the settle-
=ment) a claim for remission was pre-
=ferred by the Cultivators of the dry lands,
we know not how it could be satisfactorily
disposed of without an investigation
of the effects produced by the unfa-
=vourable season — In this case an
inquiry into the deficiency of produce
would be no less requisite than
a consideration of the fall of price
had been, in deliberating on the
question, of affording relief to the
cultivators of the wet lands — Mr
Hepburn

Hepburn adds that "the means of
"the people in the dry grain Distr.
"were so much reduced as to render
"it very doubtful, whether it would
"be possible to enter upon a Renewal
"of their leases with them in the
"present year" We are disposed to
doubt, not merely whether it would
be practicable, but how far the
Renewal was desirable seeing that
the sacrifices incurred to insure
the punctual discharge of a fixed
money-rent had entirely failed in
accomplishing

accomplishing the object, and that

the Jumma (to repeat the

expression used in our Despatch

of the 6th June 1814 paragraph 46)

"after being reduced in its amount

and its maximum fixed was left

under the lease in as precarious

"a State in regard to its eventual

"realization as if it had been assessed

"according to the standard which

obtained previously to the introduction

"of the quinquennial settlement"

64 The plan of settlement

recommended

Recommended by Mr. Wallace in 1810 though not free from objections would have Removed every pretext for the interference of Government in the Grain market, when produce declined in value, the Revenue of Government would have experienced a corresponding depression but it would (at least in most cases) have proportionally increased when produce rose in price. It would (to quote the collectors words) "have "fluctuated as much in favour of, as against the

[Margin note:] [illegible]tter of Mr. Wallace dated [illegible]th June 1810

"the public Treasury and the probability
"was, that on an average of years the Revenue
"would be as high if not higher than
"possibly it could be under the continued
"operation of any plan involving a fixed
"rent for a moderate series of years."

65 When Mr. Wallace's plan was under our consideration we remarked* that it was not applicable to years of great scarcity because a Grain-rent might then absorb the whole produce of the soil, but in such a contingency remission is seldom avoidable whether the standard of assessments be grain or money — We

* Paragraph 38 of Court's Revenue Despatch dated 6th June 1814

66 We observe indeed from the 403 and following paragraphs of the General Report of your Board of Revenue dated the 6th January 1817 that they had recommended remissions upon the quinquennial Jumma of Tanjore to the aggregate extent of Star Pagodas 100,793 Vizt Star Pagodas 40049, on acct of partial draughts and inundations in the course of the lease Star Pagodas 1635 being the amount of balances due by persons who had died or were totally destitute of the means of payment, and Star Pagodas 59108, consisting for the most part of the

difference

difference between the Summa and

actual collections from 373 Villages which

had lapsed to Government the remis-

-sions thus granted exceed 2 per

cent upon the Summa.

67 It likewise appears from

the Board's Report that Merassy pro-

-perty in Land had been sold during

the Lease for arrears of revenue to the

extent of 3581 Valleys being nearly a

22 part of the whole land of the

Province, and that the lands thus sold

produce Star Pagodas 35451 being some

what less than 3½ per cent of the

whole Summa. It would have been

more satisfactory had the Board

stated

stated the proportion between the annual Jumma the arrears of Revenue and the purchase money of the lands which were disposed of and to what number of years purchase of the Merafsidars interest the sale price amounted. The Board explain "that a considerable "portion of the land was sold not "so much on account of the difficulty "of otherwise realizing the Revenue "therefrom as because the owners "purposely allowed it to fall into "arrear with the view of thus dis-"posing of it, the buyers consider-"ing a public sale to give greater

validity

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validity to the purchase than a private transfer" We feel considerable difficulty in yielding implicit credit to this representation when we consider that defaulting proprietors are charged under the Regulations with all the expenses attendant on the attachment and sale of their lands on public account. If the fact be as represented it would seem to imply that the division and transfer of Estates by private sale are subject to difficulties which should if possible be removed. But from what we know has

taken

taken place in numerous instances in the Ceded and Conquered Provinces and Benares, we are apprehensive that the preference said to be given to the transfer of estates by public sale is susceptible of a very different explanation. In a valuable Minute of the Governor General upon the Revenue administration of the territories subject to the Presidency of Fort William dated the 21st September 1815, Lord Hastings thus expresses himself respecting the operation of sales of land for arrears of Revenue in disturbing the stability

and

and descending of landed Property

68 (O. 83) "Where no doubt or dispute
"existed in regard to the right of
"property a modification of the right
"was apparently introduced in some
"instances by the measure adopted
"for the settlement of Putteedaree
"estates. The Collector for the greater
"security and facility in collecting
"the public dues would be soli-
"citous to have engagements from
"one person for each entire Village
"one estate instead of looking to ten,
"twenty or a hundred engagers. This
"measure is in fact grounded on the
"Regulations which direct the election
of

"of single managers for all joint
"undivided Estates and make the
"entire Estate liable for the default
"of such manager - The same measure
"was found to have prevailed during
"the former Governments as is
"manifest from the old Wasulbakees
"of the Canongoes, which exhibit in
"no instance, even of Estates the most
"extensively subdivided in Putteedaree
"tenure more than one name of
"Cabooleutdar - The consequences of this
"measure in the instance of sales
"of land, are what, I before alluded
to. -

69 (89) "The same description of

property

"property exists equally in Benares and
"the same mode of management namely
"that of taking engagements from one
"general representative having been adopted
"in that District corresponding consequences
"have occurred there also to a still greater
"extent. The nature of these tenures was so
"well known to Mr Duncan that in the
Code of Regulations formed by him for
"that Province in 1795, an express stipula-
"tion was made that in the event of
"recourse being had to a sale of land (no
"such recourse having till that time
"ever been had) the purchaser should
"be understood to have acquired no more
"than the specific right of the person
for

"for whose default the sale should be
"made. What was contemplated by Mr.
"Duncan as a remote and barely pos-
"sible contingency soon became general
"sales of land on the application of the
"Contract. Thasuldars were daily made
"with indiscriminate precipitancy. The
"Thasuldars themselves became the
"purchasers, and under the construction
"of another clause in the Regulations which
"declares all joint undivided Estates liable
"for the whole of the assessment the pur-
"chasers were admitted to have acquired not
"only the specific share of the defaulting Ma-
"nager and the right of succeeding to him
"as a representative of the Partnership, but
the

"the entire fee-simple of the Estate to
"the total extinction of all Puttedaree
"right." Without venturing to pronounce
with certainty how far the Meerassidars
of Tanjore who have engaged for the
Revenue of the Villages to which they
respectively belong may be influenced
by motives similar to those by
which the Contract Tahsildars in
Benares are described as having
been actuated, the operation of
sales of land for arrears of Revenue
upon the Rights of the different
Shares of joint and undivided
Estates unquestionably deserves
inquiry — If a Meerassidar

possessing

possessing a share in a joint and undivided Estate under engagement with Government for the payment of the Revenue, not merely of his own share, but of the whole Estate, falls into arrear, and if, in consequence of his default, the entire Estate is confiscated, we desire to know what is to obviate the occurrence of any one or all of the following results — the compulsory and as it would appear, unmerited, forfeiture of their Mirassee right on the part of the other sharers to whom no blame

may

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may be imputable for the failure of the engaging Merassidar or in the payment of his kists to Government the multiplication of such failures from fraudulent motives on the supposition that the whole Estate is held responsible for the default of an individual sharer that it is disposed of on behalf of Government when the engaging Merassidar falls into arrear, or without enquiry as to where the default originates and that after the public demand is satisfied, the residue of the

purchase

purchase money (if any there be) is paid over to the ostensible defaulter without any effectual obligation on his part to account for the proceeds to those interested in common with himself in the property — and lastly a combination (to which such a course of proceeding is not unlikely to give rise, and which we find that, in other parts, it has actually produced) between engaging Merassidars and the Native Servants of Government to defraud those Merassidars who are not distinct partners in the engagement out of their property by means of collusive sales. —

Extract

147

Extract of a General Letter from England in the Revenue Department dated 22d May 1818.—

70 "In our late correspondence with the Bengal Government we have taken occasion to draw their attention to the great hardship, particularly in those territories which are not permanently settled of resorting to a sale of lands for the realization of arrears of assessment, and we have directed them to consider of the practicability of devising some other means of securing the Revenue. The subject equally merits

merits the serious attention of
the Revenue Functionaries under
your Government and we desire that
you will take an early opportuni-
ty of Collecting their sentiments
upon it. A variety of circumstance
have concurred to render the measure
of resorting to a Sale of Defaulters'
lands peculiarly harsh with refe-
rence to the Merassidars of Tanjore,
who are parties to the decennial
lease – generally speaking they engaged
with considerable reluctance to
pay a fixed money Rent for a term
of years and in a number of instances
they absolutely refused – the effect
of

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of a strict enforcement of the Regulations will naturally disgust those who acceded to the arrangement proposed to them by Govt, by placing them in a worse situation than the recusing Manufacturers: where remissions too are granted to so considerable an extent as they have been in that Province, it is natural for those to complain who have not only been excluded from that indulgence but who find their hereditary estates wrested from them in satisfaction of the demands of Government. In such cases it

with

will be impossible to divest the sufferers of a suspicion of partiality, even where none has actually been shown, and still more difficult perhaps for the Collector to avoid furnishing ground for the imputation.—

(True Extract)

(Signed) D. Hill
Secy. to Govt.

(True Copy)

H. Chamier
Deputy Secretary

Revenue Department

To the Collector in

Madura and Dindigul.

Sir,

Para 1. With reference to the circular instructions which have been furnished to Collectors, regarding the introduction of the Ryotwar Settlement of the Land reve-nues, I am directed by the President and Members of the Board of Revenue to transmit to you the inclosed letter addressed by them

the Chief Secy 29th April 1819

to Government containing a summary view of the result of their detailed deliberation on that subject.

Paras 28 to para 42 inclusive of Boards proceedings date 30th Novr 1818

2. An Extract from their proceed-ings in illustration of the [illegible] indi-vidual Ryotwar Settlement for a term of years

years is also inclosed for your information.

3. It would be satisfactory to the Board to learn which of the various Ryotwar Settlements alluded to in my letter of the 29th April you may consider best suited to the local peculiarities of your District.

I am,

Sir,

Your most Obedient Servant

W. D. Campbell
Secretary

Fort St. George
26th July 1819.
Disp.d 6 August do.

Compd. M.

291.

No. 177

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To the Chief Secretary to
Government

Sir,

Para 1. With reference to the various papers that have been laid before the Government, at different periods, respecting the progress of the Village Lease Settlement, and the Ryotwar System of revenue administration to be introduced on its termination, I am directed by the President and Members of the Board of Revenue to submit to the Government the following

summary

summary, of the result of their va-
-rious deliberations, which are
-tained more at length in the
papers in question. —

2. In the first place,
the Board think that where, as
in Tanjore, the whole of the Ry-
-ots in a Village are, or may con-
-sent to be, parties to the col-
-lective village settlement, that
settlement should be renewed for
a further term of ten years, the
quota payable by each individual
being defined by agreements among
themselves, of which copies shall
be lodged in the Office of the

Collector

Collector. -

3. In the second place, where this cannot be effected, the Board think that the Putcut Individu-al Ryotwar Settlement, explained in their General Report of the 25th January last, from para 408 to 458 and from para 632 to 665, should be introduced, for such period as may be agreed upon by the Ryots.

4. In the third place, where neither of these settlements can be effected, the Board are of opinion that the annual field assessment Ryotwar, where it may have been introduced, should be reverted

resorted to, under such modification of the terms as may be requisite.

5 In the last place, where neither of the first mentioned settlements can be effected, and the field assessment Ryotwar has not yet been introduced, the Board propose to take the necessary steps to establish it.

6. After an attentive re-consideration of the reports which have been submitted to Government from time to time respecting the progress of the Village settlement in the different districts, and of the sentiments

recorded

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recorded by the Boards in their General Report of the 5th January 1818 from para 858, to para 907, including their Minute of the 5th of January 181[illegible] and also in their General Report of the 25th January 1819 from para 408 to 455, para 632 to 66[illegible] and para 796 to 919. the Board beg leave to submit to the Government the foregoing propositions, as a summary of the result of these discussions =

7. The Board believe that Colonel Munro concurred in the opinion that where every Ryot is

is or can be included in the

Native Village Settlement, and

settlement would in fact become

Ryotwar, by merely defining the

quota payable by each the

the Board propose should be

done.—

8 The Board's Minute

of the 5th of January contains

the grounds of their opinion

against Ryotwar surveys and

field assessments, and their

proceedings recited in their

General Report before quoted

state the grounds upon which

they prefer a periodical Vilage

Ryotwar—

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Ryotwar.—

9. Where neither of the two first mentioned settlements can be effected, it remains only to revert to, or to introduce, the annual field assessment Ryotwar on the improved principles explain-ed in the Board's Minute of the 5th January 1818.—

10. In submitting this sum-mary the object of the Board is to bring under one view the means which they consider best calculated for carrying into ef-fect the orders of the Honora-ble the Court of Directors for in-

entering into direct settlements with the Ryots. This may be effect-ed by different means in diffe-rent districts, and those suggested by the Board will enable them to adopt that which is best suited to the local peculiarities of each.—

Fort St. George
29th April 1819

I have the honor to be
Sir
Your most obedient servant
(Signed) A. D. Campbell
Secretary

(A true Copy)

W. Chamier
Depy. Secretary

Compd. W.

1569

Extract from the Proceedings of the Board of Revenue under date the 30th November 1818.

Para 28 "From this concise and general view of the valuable report submitted by Mr. Græme on quitting the District so long under his care, it will be perceived that he is an advocate for a reduction of the Ryotwar field assessments as established by himself on a revision of those at first introduced by his predecessor Mr. Cockburn and for annual Ryotwar settlements with the great body of the cultivators.

29 On this subject, the Board have before them very

opposite

opposite opinions from two Collectors of great ability and experience - Mr W Thackeray in Coimbatore and Mr Graeme in the Northern Division of Arcot - but it is to be observed that this difference of opinion may have arisen in some degree out of the difference of the circumstances under which their respective Districts are placed -

30 Mr W Thackeray, considering the survey field assessment in his District to be too high, argues that to modify and equalize it, would be, if not impracticable, at least most difficult, and would afford room for the greatest frauds,

that

that any new field assessment [illegible]
established would soon again re=
quire modification – that it is
impossible to "appraise earth" so nice=
ly, as to make a field assessment
permanent; and that it would be
as absurd to suppose that the [illegible]
survey can always afford a fair
standard of assessment, as to assert,
that Doomsday book is now a fair
valuation of the landed property in
England. – Having established these
premises, he proposes, where possible,
to relinquish this field assessment, for
an assessment on each farm of every
individual Ryot, for a term of years
This would reduce whilst it would
equalize

equalize the survey field assessment, which on some particular fields is excessive and in others too low — it would re-duce it, because the rent to be fixed on the entire farm would be less than the aggregate of the separate survey assessments on the several fields composing it — and it would equalize it, because the assessment, though founded on the data of the field assessments which are very unequal, would be an assessment on the entire farm, and not on each field. —

31 Mr. Grame, on the other hand, arguing it is true on different premises, arrives at very opposite conclusions

conclusions - He conceives that the field assessments in his District might be made permanent - he thinks that a reduction of 12 ₽ Cent would make them so - that taking the reduction made by the Renters during the current lease as the principal guide would prevent any great frauds - and as to the practicability and result of a moderate field assessment he instances the small flourishing District of Satwaid - On this foundation he argues that a moderate field assessment is much more permanent than even a lease, on moderate terms - and he accordingly is an advocate for

an

an annual settlement with the Ryots on a moderate permanent field-assessment in money.—

32. Both of these officers are equally in favour of a Ryotwar settlement—and the question at issue is simply this—Shall the Ryotwar settlement be carried into effect; by fixing for a term of years an assessment on the entire farm of each Ryot as now occupied by him—not liable to alteration until the termination of that period, and payable under all common circumstances; or by reducing the existing high field assessments to a moderate standard fixing them in perpetuity, leaving

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the farmer at liberty to increase and contract his farm at will, annually ascertaining its extent, and demanding from him the permanent assessment on such fields only as he may have cultivated?–

33. The orders of the Honble Court of Directors, though they appear in general to contemplate the latter mode of procedure, would in the opinion of the Board, justify the adoption of either– The question therefore remains to be decided by Government, whose determination the Board will endeavour to act by submitting the result of their own deliberate consideration of

the

the subject —

34. If field assessments could be made moderate, equal and permanent, as assumed by Mr. Græme, his reasoning would rest on a very solid foundation, and except that there might still remain much to urge in favour of periodical, in preference to annual settlements, his arguments would be nearly conclusive — But to the Board these premises appear to be of very doubtful correctness —

35. With the exception of the very small District of Satwaid, there is not a single Province under this Presidency where the field assessment

assessments have been originally mode-
-rate, and neither there nor elsewhere
can they ever in the opinion of the
Board be made equal and perma-
-nent. The Board have no doubt
that by reduction, the teerwas
generally may be made as mode-
-rate in other Districts as in
Satwaed but what a wide of
opening for abuse on the part of
the Native servants is afforded by
declaring a reduction in the field
assessments of a whole Province and,
as to equality or permanency in a
field assessment, the Board think
that experience has proved under
the great fluctuations in the price
of

of produce and other causes both to be practically very difficult of attainment.

36. The original Ryotwar field assessments were every where founded on the declared principle of equality and permanency. It was to equalize and to fix the Government demand that they were introduced. whether the land was private or public property, occupied by Meerassidars or Pyacarries the tax was to be determined with reference to the nature and capability of the soil. and instead of varying with the occupant of the land, it was to be as unchangeable

as

as the soil itself - This theory was even supposed by those who introduced the field assessments, to have been practically realized, and Colonel Munro explained to the House of Lords that these field assessments were permanent -

37 - Experience however has shewn that in no District have they proved either equal or permanent - There is not a single Province from which the strongest representations have not been received from the Collectors of their inequality - and in which it has not been proposed to modify them In fact it is impossible so nicely to

to "appraise earth" as to determine the relative productive qualities of each field its value depends as much upon the culture it rec from the Ryot, as upon the nature of its soil - accounts of the produce of fields have not universally been kept, and the means of the Ryot to cultivate the land will depend upon the success of his previous labors, the produce of land is therefore variable - the price still more so, and the present acknowledged inequality of the field assessment in Malabar may further be urged as a proof of the impossibility of any field assessment continuing

equal

equal and of the consequent inexpedi=
:ency of declaring it to be permanent -

38. But however professedly permanent the assessment on the field may be, under annual settlements, there is no practicability of a permanent assessment on the Ryot - Mr. Græme himself observes that under the arrangement proposed, the demand on the Ryot must be determined not so much by the proposed perma=
:nent field assessment, as with re=
:ference to the season and to the state of the Ryots Crops - and with the knowledge possessed of the variable nature of the season in this Country, and of the persons who are annually

to

to judge of the state of the Ryots crop, it is impossible to deny that the amount of the rent demandable from the Ryot must annually vary — and that all the frauds, and bribery — the unfair remissions, and the unjust exactions of Native revenue officers, — which attend every new settlement will thus be liable to perpetual occurrence —

39 If field assessments and annual settlements are to be established, the suggestions of Mr. Græme are entirely in concurrence with the sentiments of the Board, as to the best mode of conducting the system under them. — The adoption of the Renter's

reduction

reductions as the principal guide for modifying the field assessments is the most probable means of granting the reduction where it is most requir-ed, and at the same time the most effectual plan for preventing frauds or abuses. The perfect liberty to be enjoyed by the Ryot in the occupa-tion of land is founded on the sound-est principles, and the efficiency and vigilance of the Collectors establish-ment must be fully maintained— But without incurring the evils inseparable from an adherence to permanent field assessments— without sustaining the frauds at-tendant on any attempt to modify

them—

them, which may terminate as much in their deterioration, as in their improvement – and without being exposed to the annual abuses of annual settlements, the Board are of opinion that the Ryotwar settlement suggested by Mr. Thackeray would be no less beneficial to the Government, than to the Ryot; nay that it had in fact been adopted by the people themselves in the Northern Division of Arcot, when left under the decennial lease to adjust matters with the renters, to their mutual advantage. –

40 With the exception of some of the renters retaining in their

their own hands a small portion of the waste, "the principle of the renters' "settlement with the Ryots" observes Mr. Græme, "had been to distribute the "whole of the lands of the Village "to the Ryots, each Ryot having a "fixed separate portion, including "cultivated and waste, for the rent "of which he is answerable to the end "of the decennial lease. Each Ryot "has his security but the whole Ryots "of a Village are not jointly responsible "for each other" In short he shews that from one being security for another a chain of securities is formed, of which each Ryot is a separate link, and that thus equal stability is given

given to the revenue as if the whole were jointly responsible, without having recourse to the expedient of making an extra assessment on all, to make good the deficiency of one amongst them.—

41 The Board submit that this species of Ryotwar settlement is precisely of the same nature as the Lease Patent of Mr. Thackeray in Coimbatore— The settlement is made with each Ryot for a term of years, the assessment is so much annual rent on his whole farm, including waste and cultivated land— and whilst it is below the aggregate of the survey assessments on each field, and thereby lessens the demand on the

the Ryot; it equalizes the tax, by throwing
it upon the entire farm, instead of scat-
tering it over each field - Under the
view taken by the Board of field
Assessments, combined with annual
settlements, it is more permanent than
they ever can become - and while the
limitation on the Government is for
a term of years, sufficiently long to give
an individual interest to the farmer
in his farm - it is not like the field
assessment, declared permanent, at
the termination of the lease, the
Government may justly demand
an increase of rent, and if the first
rent has been sufficiently moderate,
there can be no doubt but that the
farmer

farmer will be anxious to renew his lease at an increased rent, even before it expires.—

42 The amount which the farmer is to pay under this system, no longer depends on the season and his crop; he is no longer liable to an annual investigation of his resources; and the Government Officers relieved from annual investigations into charges of frauds, have leisure to devise means for the improvement of the Country."—

(A True Extract)

[illegible]
Deputy Secretary

Compd [illegible]

Revenue Department

R

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To the Collector in Madura and Dindigul

Sir,

I am directed by the President and Members of the Board of Revenue to transmit, for your information and guidance, the accompanying Extract from their Proceedings under date the 21st instant, on the settlement of your District for fuslies 1226 & 1227.

I am
Sir,
Your most obedient servant

Fort St. George
5th October, 1819
Recd. 5th Novr.

[illegible]

Secretary

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Extract from the Proceedings of the Board of Revenue under date the 25th October 1849.

Read again the following correspondence, with the Collector in Madura and Dindigul.—

From Mr. Peter 21st November in Cons: 4th December 1847

From Do.—Do.—16th In Cons. 26th November 1848

To—Do.—Do.—29th December 1847.

From Do.—Do.—4th In Cons. 12th February 1848.

To—Do.—Do.—12th March ——— "

From Do.—Do.—28th March In Cons: 6th April.

From Do.—Do.—22d May In Cons 1st June

To—Do.—Do.—25th June ——— "

From Do.—Do.—3d In Cons. 14th December —— "

Para. 1. — The two first of these letters

are

are on Collectors Reports on the settlement
of the Districts under his charge for
Fuslees 1236 and 1237 respectively, the remain-
-der relate to the re-classification of the
lands and the reduction of the Teerwas in
the province of Dindigul.

2 The Board will in the first
place notice the settlements made by the
Collector for the abovementioned fuslees, and
will then proceed to record such further
observations as they may consider necessary
on the subject of the reduction of the Teerwa.

3 The following abstract
statement exhibits the Jummabundy
of Madura and Dindigul for fusly
1236 compared with that of fusly 1235.

Read

	Fusly 1225			Fusly 1226			Increase			Decrease		
	S P	f	C	S P	f	C	S P	f	C	S P	f	C
Peishcush of the Pollams	232303	7	14	204926	40	4	"	"	"	27376	11	50
Permanent Jummah of the 3 Estates	9257	40	18	9257	40	18	"	"	"	"	"	"
Current rent of the Talooks and of the Estates	193642	35	66	202889	9	7	9246	18	21	"	"	"
Hill rent	1412	5	37	1466	30	"	54	24	43	"	"	"
Total Land and Hill rent	436615	43	55	418540	29	69	"	"	"	18075	13	66
[illegible]	29402	23	68	35557	12	1	6154	33	13			
Sayer	44244	44	24	54633	15	55	10388	[illegible]	[illegible]			
Abkarry	7459	15	25	9092	42	43	1633	27	22	"	"	"
Stamps	2702	39	41	3109	4	55	406	10	[illegible]	"	"	"
Total	520425	31	49	520933	14	63	18582	42	[illegible]	18075	13	66

Deduct Decrease	18075	13	66
Net Increase	507	28	14

4 The foregoing Statement exhibits the net items of increase and decrease in the several branches of Revenue in the province of Dindigul and Madura, and to this the Board must confine their remarks. Were they to follow the Collector in remarking

upon each of the voluminous and detailed Statements enclosed in his letters, many of which are unnecessary, and others not properly arranged, it would merely be to record the labour the examination of these papers has given them, whilst little information of importance would be derived thereby.-

5. According to the foregoing Statement there appears under the first head, namely "Peshcush of the Pollams" a decrease in fusly 1226 below the previous year of Star Pagodas 27376.11.50 which, after a minute examination of the several Statements which accompany the Collectors letter, the Board find is composed of

Valiaputty	4342.32.66
Vadanattah	135.34.76
Coompoody	1097.4.74
Aminotaray	1153.19.23
Doddyenottah	764.35.62
Veeramaly	4316.17.80
Mamangapoory	5834.2.18
	27376.4.50

of the Surumah of 7 Estates, as noted in the margin, which were included in the Head of "Pitchcush of the Pollams" in Fusly 1225, but are excluded therefrom in Fusly 1226, as they have since been assumed. The amount of the settlement of the Estates in question is in consequence transferred to the head of "Annual Rent of the Taluks and of the Estates." The effect of this arrangement is to make an increase of 9346.18.21 appear in the Amaany Taluks, instead of a considerable decrease, which is in fact the result, and a fallacious comparison is thus drawn between items containing different Estates in different Fuslies. The mode of covering the real decrease in the Amanee lands by transferring to that head

head, as an increase, the decrease in the Pottams is by no means proper - if trans-ferred at all, the transfer should have been made to appear in the accounts of both fuslies -

6 The Statement marked No. 2 in C shows the difference between the permanent Jummah of the assumed Zemindaries, and the Settlement of fuslies 1225 and 1226 - Speaking of these Estates the Collector observes "from the unfavorable seasons - "which have succeeded each other, and - "from the immense losses each Estate has "sustained of its inhabitants, they have become "so exhausted that they require time and every "assistance and attention from the Sirkar "to restore them to their former state" -

X

There

168
347

7 There is an increase in the Hill rent of 54. 24. 43 –

8 The Cowles granted as explained in Statement marked No. 1 A. for the Cultivation of Nunjah and Poonjah waste lands are approved and confirmed –

9 Statement D exhibits a gradual decrease in the Revenue of the assessed Estates in the province of Dindigul as follows –

	S Pags. f. C
Settlement of Mr. Hurdis upon actual Survey in July 1813	168850. 10. 4
Amount of the permanent Settlement	130922. 5. 9
Settlement of July 1825	119193. 39. 25
Do. Do. 1826	110705. 38. 42

10 Under the head of Salt there is an increase of Star Pagodas 6154. 33. 13

which

which arises from an increase in the sales of this Article - The Collector is of opinion that if the price paid to the Manufacturers were raised to 3 Pagodas per Garce a further increase of Revenue might be expected. Under the circumstances stated by the Collector in the 15th para of his letter under date the 25th November 1817 the Board recommend that the proposed augmentation in the manufacturing price of Salt be authorized as an experiment until further orders. The Collector will report to the Board the effect of this measure on the revenue derived from this article.

11. In the Sayer Department there is an increase to the amount of 10,388.11.3

which

which the Board are well pleased to observe is attributed by the Collector to the exertions of his Head Assistant Mr Drury

12 The quantity of Cardamoms gathered in this year fell off, but the Abkary and Stamp Revenues increased the former in the sum of S Pagodas 1633. 27.22 and the latter in the sum of 406. 10. 4

13 The result of the whole Settlement for fusly 1236 above that for fusly 1235 is Star Pagodas 507. 28. 14 in favor of the former of those years. The land revenue having decreased, nearly in the same amount that the extra branches of revenue have improved

14 A Statement of the balances at present outstanding on account of this

and

and the succeeding fusly will be found at the close of these proceedings.—

15. The following Statement shews the Jummabundy of Fusly 1227 compared with that for Fusly 1226.—

	Fusly 1226			Fusly 1227			Increase			Decrease		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Amount Tribute of the Pollams permanently settled	749646	12	5	644984	6	2	.	.	.	20476	4	[illegible]
Amount Tribute of the Pollams unsettled				84186	2	.						
				729170	8	2						
Amount Rent of the Talooks and of the Estates	710112	3	4	725761	11	10	15649	8	6	.	.	.
Amount of the Hill Rent	5133	5	4	4910	9	7	"	.	.	222	7	5
Total Land and Hill Rent	1464892	5	1	1459842	13	7	.	"	.	5049	7	6
Salt	124450	6	11	116736	7	11	.	"	"	7783	15	.
Sayer	191216	11	6	208346	13	2	17130	1	8	.	.	.
Abkary	31825	4	11	34781	5	4	2956	.	5	"	.	.
Stamps	10885	13	10	12335	8	5	1450	10	7	.	.	.
Total	1823266	10	3	1833036	"	5	21536	12	8	12773	6	6
Deduct Decrease							12773	6	6			
Net Increase							8763	6	2			

In

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16. In this Statement an improved arrangement is observable, the Pollams permanently settled are distinguished in Fusly 1227 from those unsettled - the total of settled and unsettled Pollams in Fusly 1226 is however blended together in the enclosure in the Collectors letter, but this confusion will be avoided in future, as the Board observe with satisfaction that Mr. Peter has now adopted an improved form in his statements.

17 There appears a decrease in the combined heads of settled and unsettled Pollams to the extent of Rupees 20476.4.3 arising from the transfer of two affirmed Zemindaries to the Head of Rent of the Talooks and of the Estates - an increase to

	Rs. A. P.
[illegible]manaickanoor	13969.3.5
Cumbay	6506.11.10
	20476.4.3

the

this amount does not however (as might be expected) appear under the last mentioned head because in other assumed Zemindarees under Aumany arrangement there is a decrease "owing" as the Collector states, "to a decrease of Cultivation in some "of them, and to the remission he was "obliged to make in others especially in "Cunnevandy, both on account of the "assessment being too high, and to the "different Cowles granted by the Zemindar."

18. The remarks of the Board respecting the fallacious appearance given to the Aumanee land revenue in the accounts of fusly 1236, are equally applicable to those for fusly 1237.

19. There is a decrease of 222.11.9

in the Wh.. rent in consequence as the Collector states of "no one offering to take the rent on higher terms" -

20. Under the circumstances stated by the Collector, the Board recommend that the remissions specified in the Statement marked No. 2 in A, and the measures reported to have been adopted by him in the 3rd Para of his letter of the 16th November 1818 may receive the sanction of Government.

21. The Cowles granted for the cultivation of Nunjah and Poonjah waste lands are approved and confirmed according to Statement No. 4 in A.

22. The erection of Choultries adverted to in Para 62 of the Collector's

letter

letter, and the assignment of Lands for their support must form the subject of a separate communication.–

23. There is a decrease in the sales of Salt in 1827 to the amount of M Rupees 7723-15– in consequence of the merchants not having visited the Port "in such numbers as in the preceding year".–

24. In the Sayer, Abkary, and Stamps, there is an increase of M Rupees 17130-1-8– M Rupees 2956-5– and M Rupees 1450-10-7 respectively.—

25. The Cardamoms gathered in this year exceeded those in the former fully in Mds 131– lbs 18 5/16.—

26. The total result of the

Settlement

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settlement for Fusly 1227 is an increase above that for Fusly 1226 of M. Rupees 8763.6.2 The increased receipts from the extra branches of revenue exceeding the defalcation in the land rent to this extent —

27 The Board observe with much regret that the Collector's reports on the amount of the settlements formed by him contain no other information whatever either as regards the nature and principles of those settlements, or the general state of the district, than what is to be gathered from the mere figures entered in the voluminous statements which accompany his despatches —

28 The Board understand that a Ryotwar settlement has been resorted to by

by him but of his proceedings in that settlement they are totally ignorant - and if Mr. Peter has made any remarks upon the condition of the people, or upon the state of the country under his charge, if he has in fact done more than merely to receive the accounts and confirm the arrangements made by his Tahsildars, no account either of his proceedings or opinions are placed on record - that the land Revenue has decreased is evident, the causes of this decrease are by no means however satisfactorily explained -

29. The Collector will in future discontinue the transmission of the undermentioned Statements with his annual Report on the Settlement of his District - viz.

The

30 The Statements marked respectively in the report dated 21st November 1817 H.I.L. and M. being Statements of the revenue derived from Salt, Sayer, Abkary and Stamps of which a separate annual report is required to be furnished.

31 In future the Collector will be careful to comply with the instructions contained in Paras 9 and 10 of the letter addressed to him under date the 29th December 1817, respecting the preparation of the necessary Statements and the allotment of the Provinces under his charge into separate Tasildaries.

32 The Collector ought also to understand that he is not the mere channel of communication between his

Native

Native Servants and the Board as the repre-
-sentative of the Government, charged with
most important duties, intimately connected
with the welfare of the greater portion
of the inhabitants of those provinces
which are under his charge, it is his
duty annually to account to the Government
and to the Board for the due discharge
of his various duties, and his silence
respecting them as well as the unsatisfactory
account given of the manner in which
the land Revenue has of late years
been administered must, unless remedied, call
upon the Board for further remark.

33 From the correspondence alluded
to in the 1st para of these Proceedings
the Governor in Council will observe
that

that the Board have repeatedly, but in
vain, directed the Collector to adopt
measures for the reduction of the [illegible]
in Dindigul for the purpose of remedying
the errors of the Ryotwar field assessment
introduced into that Province by Mr Hurd[illegible]
In consequence of the repeated delays on
the part of the Collector the Board were
compelled, as the only alternative, to direct
the adoption of the scale of assessments
referred to in the 11th Para of the Collector's
letter of the 22d May last and enclosures
Nos 9, 10, and 12 therein - Mr Peter was
accordingly desired to transmit for the
approval of the Board, a form of Cowle
to be issued guaranteeing the stated reduction
to be valid for fuslies 1228, 1229 and 1230

and then to be subject to such alteration as the information to be obtained in the meantime shall warrant.

34. The Collector has been informed that the Board will expect him during this interval, to reform the Teerwa assessment of Dindigul in a satisfactory manner, and be prepared before the expiration of fusly 1230 to issue new Cowles fixing permanently the terms on all the arable Land of all the Villages of the Province of Dindigul.

35. In his letter under date the 3rd December last, the Collector has enclosed a translation of the common Cowle in use in his District which Mutatees Mutaudies, he considers, will

answer

175 361 16 385

answer the purposes specified in the latter part of the 6th Para of the Board's letter to his address under date the 25th June 1818.—

36 The Collector will accordingly make the necessary alterations and issue the Cowles forthwith.—

37 In his letter of the 3rd December last, the Collector expresses his inability to comprehend the object of the Board in directing him to reclass the lands in the province of Dindigul without reference to the Teerva to be assessed thereon.—

38 Incorrect as the former survey of Dindigul has certainly been, the Board have long been satisfied that no good effects would result from

a new one in the present time; - the prin-
-cipal error in the existing arrangements
in Dindigul consists in the incorrect
classification of the land, whereby fields
which should be entered in the 2^d or 3^d -
classes are now entered in 1st or 2^d respectively
by which they are subjected to a higher
rate of Teerwah than they would be, if
to each were assigned its proper class - The
teerwa being already fixed, for example in
this manner - On the 1st Sort of Land
4 Pagodas per Cawnie - On the 2^d 2 Pags
and on the 3^d 1 - if then a particular spot
of Ground entered improperly in the 1st Class
were on a reclassification to be placed in
the 2^d, a reduction of the teerwah would
of course take place - although the -

reclassification

reclassification was conducted without reference

to produce or assessment but merely with

regard to the value and description of the

soil. after this explanation, the Collector,

it is presumed, will understand correctly

the Board's object in directing a reclassi-

-fication of the Lands, without reference

to Teerwahs.—

39 The Board from the correspon-

-dence before them are at a loss to understand

precisely what measures the Collector is

adopting in pursuance of their orders

addressed to him so far back as the 14th

September 1815, and repeatedly reiterated since,

for the reclassification of the lands in

Dindigul without reference to the teerwas-

they trust however that he is not

conducting

conducting a new Survey to which the Board cannot give their approbation.

40. If the Putcut Ryotwar System recommended for Coimbatore and the Northern Division of Arcot is approved by the Right Honorable the Governor in Council the Board would suggest that it be also introduced into the Districts of Dindigul and Madura, as being more likely to give satisfaction to the people, and to be better conducted than that which at present obtains.

41 The Board cannot but regret that Mr Peter should not have attended to their repeated and earnest calls for a communication of the information which he possesses respecting the

172 7

the revenue system which at present exists
in the district under his charge. In
justice to themselves it is their duty to
state that they cannot hold themselves
responsible for any defects that may be
found to exist in Mr Peter's manage-
-ment of which the Government from
the papers now laid before them, will be
able to perceive how impossible it is to
form any satisfactory judgment. -

42 The amount of outstanding
Balances on account of Fuslies 1236 and
1237 according to the last Account
of Demand Collection and Balance
To the 30th April 1829 received from the Collector was as
follows. -

Permanently

	Fusly 1236			Fusly 1237		
	Rupees	A.	P.	Rupees	A.	P.
Permanently settled	1513	10	7	[illegible]	10	11
Peshcush but not permanently settled	7,239	2	9	1500	10	11
Rented or Village lease	"	"	"	"	"	"
Under Ryotwar rent	3302	5	2	7052	8	4
Under Aumanee	"	"	"	"	"	"
Total	12055	3	6	[illegible]	10	2

(True Extract)

W. D. [illegible]
Secretary

Compd W. E.

Revenue Department

R

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To the Collector in Madura and Dendigul

Sir,

I am directed to forward to you for your consideration and report the accompanying memorial addressed to the B[illegible] by a person named Sued Gool Mahommed son of the late Meer Mahommed Mooshay khawn Bahader Killidar of Terpevenam Shevagunga.

I am

Sir

Your Most Obedient Servant

W. Cam[illegible]

Secretary

Fort St. George

2. December 1819

Desp. 10

Kept

To the Worshipful the President

of the Board of Revenue —

The Humble Memorial of Sied Goob [illegible] one son of Meer Mahomed Moothay Khan Bahauder Killedar of [illegible] Shevagunga

2

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Humbly Sheweth

Your Petitioners Father above named was employed as Fouzdar by His Highness the Nabob Wallajah, and in consequence of having been present & afforded assistance at [illegible] of hanging Mahomed Esoph Khan Lender of Madura fort, on the 1st of Arposhee Year Thaurnoh 1764 about 55 years back, and the possession of the Fort of Madura likewise the fort of [illegible] in the year Karah 1774 and the Subjection of the Forts of Ramnad, Sheragunga & the poligars, He was appointed Fouzdar of Tirpavanom & Felly Madura & Killedar of Tirpavanom, and allowed Lands Jaghire in Tirpavanom Extent as far as a Gun Shot would go when fired from the [illegible] Tirpavanom, and kept in charge of the Gun ammunition belonging to the Circar on Salary of 100 Rs. p Month with an other [illegible] 1000 Rs for Sebbandy & Latewarded Expences p month —

In the year Vilkaureer or Saurvaree 1779 1780 when Hyder of Shevagunga [illegible] arms against His Highness the Nabob Wallajah, Velloy Murdoo Shervagar of Shavagunga assisted Hyders people, and having killed Mullah Dien Umaldar of Madura & taken possession of the [illegible] Colonel Martin, late Comr. of Ramnad, Rungarow Amuldar of Madura [illegible] & other Gentlemen were directed by the Governor [illegible] of His Highness the Nabob Wallajah to afford [illegible] my Father [illegible] Murdoo was against Tirpavanom & [illegible] time my Father procured the necessary attention [illegible] the places from their ravaging. In the [illegible] collect[illegible] up to Velloy Murdoo [illegible] Father wrote to His Highness [illegible] & he was directed [illegible] the [illegible] Velloy [illegible]

[illegible]

of Collector of Madras

25th August 1819 Folio 22891

S. Chengalroy

[illegible] for the Collector of Madras

1790 180

In the Year Parithawie Mr. London Coll. [illegible] & Shevag & Mr. Jackson Coll. of Tinnevelly gave Cont. to [illegible] also Mungar & having [illegible] him to remain out [illegible] of Terpava the said [illegible] Came to my father at the Fort [illegible] to get a Nazzer of 40,000 Rupees to the Circar, it was [illegible] that my father should remove to Madura — At that time my [illegible] said, that he could [illegible] the fort of Terpavanom untill he received orders from the [illegible] Nabob Wallajah so to do to which he was [illegible] that if he did not Comply immediately with [illegible] advice, that he would be forced out of Terpavanom whereupon my father applied for a Certificate to quite him of any Charges for [illegible] the Fort, which having been accordingly granted he left the place for Madura and the Fort of Terpavanom was given up to Valloy [illegible] who levelled down the walls of the Fort, when my father represented the Case to his Highness the Nabob [illegible] he received an order in return, stating that the Fort of [illegible]vanom to the Extent above specified was granted to him as Inaum & that he should take possession thereof & to support his Cause, Col. Mar[illegible] & the [illegible] was written to, on the occasion and in order to [illegible] the Fort of Terpavanom built up again an order was sent to [illegible] Nabob, from His Highness Nabob Wallajah, to order the Amildar of Nellore named Mahomed Koolly to pay the sum of 4000 Chully Chuckrs. of which 200 Rs. was only paid, and as that was insufficient my father borrowed money from Colonel Gowdie Com[illegible] Madura to defray the deficiency, and again rebuilt the Fort of Terpavanom, which was guarded with the Nabobs Sebundy & a guard allowed by Colonel Martinz —

In the Year Anunthah 1794 in Mr. Jackson's time of Collectorship, the [illegible] was again [illegible] taken from my father by force & given up to [illegible] and my father was [illegible] obliged to remove to Madura [illegible] expected

[illegible] on account of age [illegible] me [illegible]

[illegible] Black [illegible] the [illegible]

[illegible] the Nabob [illegible]

[illegible]

[illegible] regard [illegible]

[illegible] with [illegible] my

[illegible]

A E Lang

1st Collector of Madras

4th August 1819 Sold 25888

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Nabob Wallajah as to pay thirds to such me down to Madura that His Excellency the Nawab had already granted for my [illegible] of the place in case of his death — as my father [illegible] truly the [illegible]. I received a letter at [illegible] [illegible] Doctor [illegible] before my [illegible] [illegible] that my father had died that he had left a Will in [illegible] favour that all his [illegible] had been [illegible] [illegible] to the accounts of the [illegible] Person [illegible] [illegible]. After I had performed the funeral ceremonies to his remains to [illegible] over the Country was then under attachment by the Company kept under [illegible] Management, [illegible] I applied to the Tahsildar Narrain Row for my property to which he answered that orders from His Highness Nawab Wallajah was requisite. I then proceeded to Trichinopoly & related my case to Azeem Mulk Bahauder who [illegible] to His Highness Nawab Wallajah & I was then [illegible] to be sent down to Madras. Accordingly proceeded thither & waited upon His Highness, and having obtained an order to the [illegible] of Trichinopoly to draw my pay of the arrears of three months at 100 [illegible] per month, and to Naseerun Mulk Bahauder Nabob of Madura to restore to me all property belonging to my late father, and to give up the [illegible] lands of Tripparunom. On my having delivered the said order to the above said Nabobs I was told that the Hon'ble Company had assumed the country that it was necessary for me to state my case to the Govt for obtaining the property in my favor. I therefore proceeded to Madras & having [illegible] my case to Wm Petrie Esqr. [illegible] for period of 7 years [illegible] is well known to Messrs Wayne & Campbell & to [illegible] as my [illegible] were [illegible] the said Gentlemen [illegible] Mr Parish Collector of Madura [illegible] on the occasion, and [illegible] Petrie was allowed [illegible] the Collector of Madura [illegible] returned to [illegible] the year 1808 [illegible] Madura [illegible] [illegible] [illegible] [illegible] [illegible] Parish [illegible] [illegible] [illegible] [illegible] returned [illegible] [illegible] left this District for England — [illegible] since [illegible]

A. C. A.
Collector of Madras

25th August 1819 [illegible]
Chengatroy
Agent for the Collector of Madras

182[illegible]

waiting at Madura Suffering under the various [illegible] seers with which the people of that Country has been afflicted [illegible] distresses & infirmity of age has [illegible] me from travel about & [illegible] as I had not the opportunity of [illegible] my distressed Case to your Honble Board [illegible] presented [illegible] to Mr Peter the Coll of Madura likewise a Petition dated [illegible] to your Honble Board which was endorsed wherein [illegible] ordered Meda Comoil Tapildar of Madura to enquire into the affair of my Case and from the Enquires made by the said Tapildar it has been proved that I am the rightful & lawful Heir to my father and late proprietor. Not having any Answer from [illegible] in regard to my petition I am at a loss what to think of my Case & as I suffer distress with a large & numerous family in number [illegible] Persons I support 4 Sons with their spouse 5 Daughters 2 of whom Widows [illegible] with 4 Children; my Case is deplorable, unless it is taken into Consideration of your Honble Board to relieve me from my present distress I have no hopes of overcoming my miserable state being Clothed with rags & unable to obtain a livelihood —

As I am so much reduced to poverty I am unable to proceed to Madras, I therefore sent my Son [illegible] to present this petition to your Honble Board in the Confidence that [illegible] would meet with a favorable answer and as nothing more than the inspection of the papers that have been taken from me by the [illegible] & those in my possession would prove that I am the lawful Heir to my late father —

Therefore [illegible] humbly implore that they may be inspected and should it not please your Honble Board to enter into particulars of an investigating into the property I beg that your Honble Board would at least order me a small allowance for [illegible] to afford me the means to clothe my self [illegible] in the same manner as the [illegible] Govt are pleased to support [illegible] of Madura [illegible]

[illegible] past circumstances [illegible]
[illegible] your Honble [illegible]
[illegible] with the [illegible]
[illegible] that [illegible] faithful [illegible]
[illegible] greatest [illegible] Should your Honble
[illegible]

Foregoing [illegible] which [illegible] to his wishes [illegible] that his [illegible] Board [illegible] it [illegible] most [illegible]

[illegible] always

[illegible]
Colr. of Madras

25th August 1811 Sold [illegible]
Chengalroy
Agent for the Collector of Madras.

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Revenue Department

377

To the Collector in Dindigul and

Madura

Sir,

I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of your letter under date the 27th July [illegible] and to transmit to you the enclosed copy of account sale of Cardamoms and Elephants teeth received from Messrs Ashton and Smith, together with the [illegible] Treasurer's receipt in duplicate, for the sum of Rupees [illegible] being the net proceeds thereof

into the Treasury. The Sub Treasurer was requested to credit the amount to you as a Remittance —

I am
Sir
Your most Obedient Servant

Fort St. George }
3rd Decr. 1819 }
Recd. 24th Do.

A D Campbell
Secretary

Account Sale of Cardemums and Elephants Teeth sold at Auction by Ashton and Smith by order of the Board of Revenue 8th October 1819

	Mds	lb				Ps		
Cardemums	20	"	Mr. Usiman	@	6 7/8	137	22	40
Ditto	15	"	Lingalamby Marcayen	@	7 1/5	108	33	60
Ditto	20	"	Mr. Usiman	@	7	140	"	"
Ditto	35	"	Salna Marcayen	@	7	245	"	"
Ditto	30	"	Ditto	@	7 1/2	225	"	"
Ditto	15	"	Mr. Usiman	@	7 3/8	110	28	10
Ditto	15	"	Ditto	@	7 1/4	108	33	60
Ditto	35	"	Salna Marcayen	@	7 [illegible]	245	"	"
Ditto	35	"	Mr. Usiman	@	7 [illegible]	245	"	"
Ditto	35	"	Salna Marcayen	@	7	245	"	"
Ditto	35	"	Mr. Usiman	@	7	245	"	"
Ditto	20	"	Ditto	@	6 7/8	137	22	40
Ditto	15	"	Salna Marcayen	@	7	105	"	"
Ditto	35	"	Mr. Usiman	@	6 7/8	240	28	10
Ditto	15	"	Salna Marcayen	@	7 3/8	110	28	10
Ditto	15	"	Ditto	@	7 1/4	108	33	60
Ditto	25	"	Mohammud [illegible]	@	6 3/4	168	33	[illegible]
Ditto	40	"	Verdapah Chitty	@	6 7/8	275	"	"
Ditto	45	"	Moonapah Chy	@	6 3/4	303	33	[illegible]
Ditto	50	"	Salna Marcayen	@	6 7/8	348	34	[illegible]
Ditto	60	"	Moonapah Chy	@	6 7/8	412	22	[illegible]
Ditto	50	10	Punapah Chitty	@	6 5/8	330	9	[illegible]
Ditto	50	"	Mr. Usiman	@	6 3/4	337	22	[illegible]
Ditto	39	20	Ramasawmy	@	6 3/4	262	29	[illegible]
	750	23						

Carried over Star Pag.s 5213

	750	23	Brought Over Sp^s			5213	7	50
	Md^s	lb^s						
Cardimums	33	"	Chirra Moodely	a	6 3/4	236	11	20
Ditto	50	"	Cooper Chitty	a	6 3/4	337	22	40
Ditto	74	21	Chirra Moodely	a	6 3/4	502	30	"
Ditto	25	6	Jafferjee	a	6 3/4	170	16	50
Ditto	20	"	Ismaljee	a	6 3/4	135	"	"
Ditto	24	3	Ponapah Chitty	a	6 5/8	159	35	60
Ditto	40	8	Mr Woolman	a	6 5/8	267	5	40
Ditto	30	6	Ditto	a	6 5/8	200	15	30
Ditto	15	"	Salna Marcayen	a	6 5/8	99	16	70
Ditto	25	7	Moona Saib	a	6 1/2	164	13	70
Ditto	20	"	Mr Vansomeren	a	6 1/2	130	"	"
Ditto	20	"	Ditto	a	6 1/2	130	"	"
Ditto	24	"	Ditto	a	6 5/8	159	"	"
Ditto	60	"	Ditto	a	6 1/2	390	"	"
Ditto	15	"	Ditto	a	6 5/8	99	16	70
Ditto	20	"	Ditto	a	6 1/2	130	"	"
Ditto	20	"	Ditto	a	6 1/2	130	"	"
Ditto	22	"	Ditto	a	6 5/8	145	33	60
Ditto	23	"	Ismaljee	a	6 1/2	149	22	40
Ditto	40	"	Mr Vansomeran	a	6 1/2	260	"	"
Ditto	40	"	Ditto	a	6 1/2	260	"	"
Ditto	40	"	Ditto	a	6 1/2	260	"	"
Ditto	40	"	Ditto	a	6 1/2	260	"	"
Ditto	40	"	Ditto	a	6 1/2	260	"	"
Ditto	32	5	Ditto	a	6 1/2	209	13	40
Ditto	30	11	Salna Marcayen	a	7 [illegible]	214	26	70
	1541	[illegible]						
			Carried Over St Pag^s			10173	18	70

185 381

	Mds	lbs				Pags		
	1547	18	Brought Over St. Ps			10473	18	70
Cardamoms	20	"	of Mr Vansomeren	@	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	62	4	Ditto	a	6½	404	1	6[illegible]
Ditto	20	"	Ditto	a	6½	130	"	"
Ditto	40	"	Ditto	a	6	240	"	"
Ditto	20	"	Ditto	a	6	120	"	"
Ditto	40	"	Ditto	a	6	240	"	"
Ditto	60	"	Ditto	a	6	360	"	"
Ditto	30	"	Ditto	a	6	180	"	"
Ditto	60	"	Ditto	a	6	360	"	"
Ditto	38	20	Ditto	a	6	232	36	2[illegible]
Ditto	70	9	of Vencatasawmy	a	6	422	6	[illegible]
	2209	1						
Cardamum Seeds	18	"	of Kistnamah Chetty	[illegible]	[illegible]	81	"	
Ditto	14	23	Salna Marcayen	a	4¾	70	39	
Ditto	20	"	of Kistnamah Chetty	a	4½	90		

	Brought Over St. P.			14821 12 60
Cochrane 12th Ditto	St. Vencatarayloo	1/7 P.		43 24 "
Ditto 1st	Salna Marcayen	152 P.		18 38 20
Ditto 1st	Vencatarayloo	87⅞ P.		2 28 40
	Star Pagodas			14889 14 "
	Less			
	Commission D.o 5 per Ct.		744 20 70	
Septr. 29th	To Advertisement in the Madras Gazette English & Malabar		4 3 "	
30th	" D.o D.o Advertiser		6 39 "	
	" D.o D.o Govt. Gazette		12 6 "	
October	" D.o D.o Circulator		5 12 "	
2d	" D.o D.o Advertiser		6 39 "	
4th	" D.o D.o Circulator		5 12	
5th	" D.o D.o Advertiser		6 39	
6th	" D.o D.o M. Gazette		4 3 "	
	" D.o D.o Circulator		4 15 "	
7th	" D.o D.o Advertiser		6 12 "	
	" D.o D.o Govt. Gazette		12 6 "	
8th	" D.o D.o Circulator		" 36 "	
	" 300 Hand bills in Eng. & Malb.		2 "	
	" Cash paid Boat hire manifest application Boat hire &c. No. 54		15 19 20	
	" Cash paid Coolies attending & Weighing		6 33 60	
				847 11 70
	Nett Proceeds St. Pags.			14042 3 10

Errors Excepted

[illegible]mber 1817 (Signed) Ashton & Smith

True Copy